

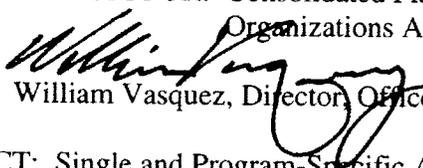


U.S. Department of Housing and Urban
Development
Los Angeles Field Office, Pacific/Hawaii
611 W. 6th Street, 8th Floor
Los Angeles, California 90017

HUD
Office of Community Planning and Development

Information Bulletin
Issue No. CPD - 2010 - 007
Date: February 26, 2010

MEMORANDUM FOR: Consolidated Plan Coordinators and Lead Agencies of Non-profit
Organizations Administering Special Needs Assistance Programs

FROM:  William Vasquez, Director, Office of Community Planning and Development, 9DD

SUBJECT: Single and Program-Specific Audits

This is to advise you of the policy concerning the annual submission of single and program-specific audit reports prepared by your jurisdiction/organization. Please share this information with other members of your organization and auditors who have single audit report distribution responsibilities.

Grantees that expend more than \$500,000 in federal funds per year are required to conduct a single audit in accordance with the Office of Management and Budget (OMB) Circular A-133 Subpart B, Section 200 (a) Audit requirements.

The audit shall be completed and the data collection form (SF-SAC) and reporting package shall be submitted within the earlier of 30 days after receipt of the auditor's report(s), or nine months after the end of the audit period, unless a longer period is agreed to in advance by the cognizant or oversight agency for audit.

Grantees are not required to submit a courtesy copy of the single audit to the local field office because audit information can be obtained from the OMB Website. However, HUD will review grantee actions to address or clear program related audit findings when identified in the current audit report.

Grantees have two responsibilities, addressing and clearing CPD findings and contacting the Federal Audit Clearing House (FAC) and ensuring that the audit has the designated complete (C) status with the Federal Audit Clearing House so that HUD can review the SF-SAC query screens and the audit information. If you have additional questions about the status, please check the status of your audit online at <http://harvester.census.gov/sac/>.

Single audit submission status and guidance on reporting requirements to the FAC is available at (888) 222-9907. If the clearinghouse database does not show that the audit is complete (“C” in the Status Field), send a copy of your single audit to the clearinghouse and inform the Los Angeles Field Office of this action.

If your audit is in the complete status and there are Community Planning and Development related findings, send a corrective action plan to the Field Office. Please ensure that prior year audit findings are identified, cleared, and reported in the subsequent audit reports.

The Single Audit Clearing House has advised HUD that the grantee can check the web site to determine the status of the report and if there is a problem, the grantee should call the clearinghouse if the audit is not in the complete (C) status.

Please contact Frank Caballero, Financial Analyst at (213) 534-2559 for information on reporting requirements. For technical assistance contact the Single Audit Clearing House at (888)222-9907.