Single Audit Screen

The Single Audit screen has four major enhancements. Audits are now mapped to additional DUNS numbers for Organization-Wide Audits. The Findings by Audit Year card now has a graph and table view of the Financial Statement Findings and Compliance findings for the three audits below. A new Major Programs card has been added. A new Financial Statement Findings card has been added. Some of the warnings have been updated to include information about OMB extensions.
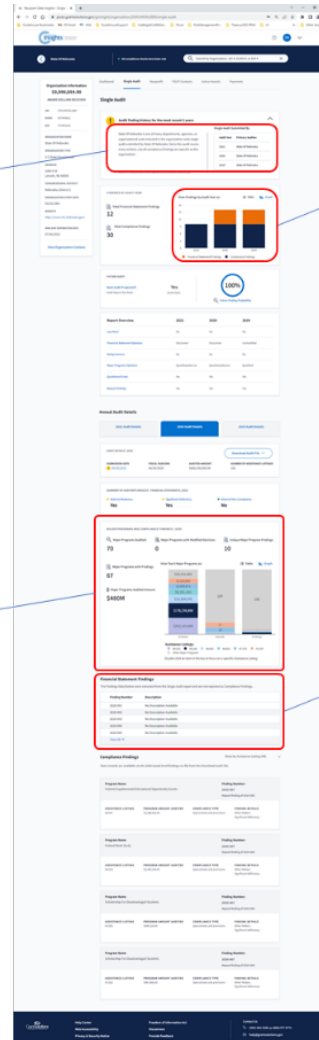

Figure 6: Single Audit Screen with New Features

ORGANIZATION-WIDE AUDITS

Previously RDI mapped audits on the Single Audit screen to the Recipient considered the "Primary Auditee" based on the name and ID (ex: DUNS and/or EIN) entered on the SF-SAC file.
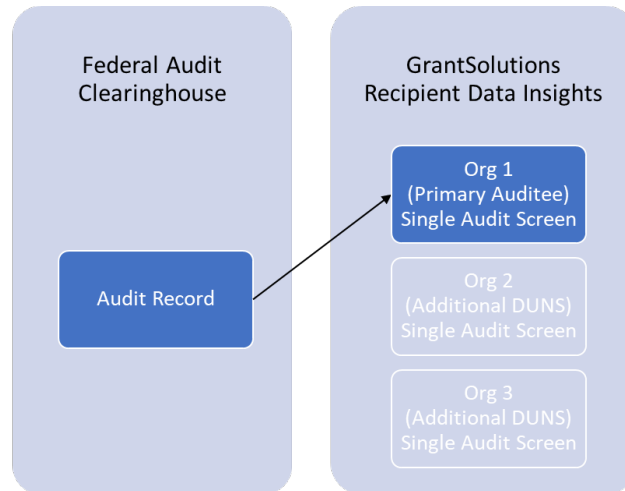

Figure 7: Previous Audit Data Mapping to Primary Auditee only

However, sometimes an Audit includes a group of Recipients (ex: several departments within the same state or a hospital that is part of a hospital corporation). This is called an "Organization-Wide Audit". The audit mapping has now been expanded to include Recipients identified as part of the Audit submission via the Additional DUNS tab. This means that the same audit may be linked to more than one Recipient.
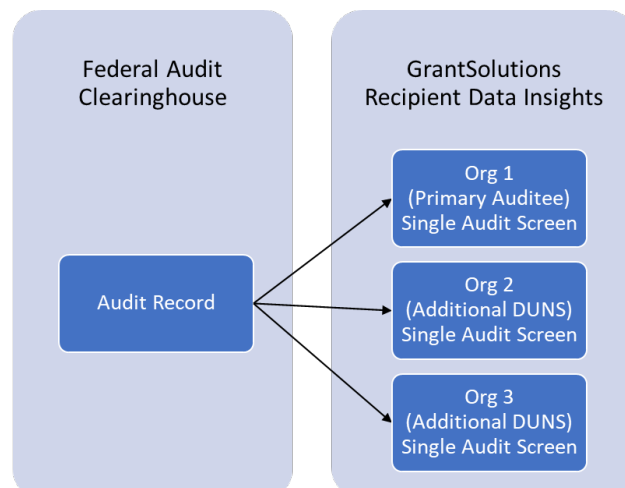

Figure 8: New Audit Data Mapping to Primary Auditee and Additional DUNS

If a Recipient is part of an Organization-Wide audit, an alert has been added to the Audit Info card. A button has also been added that expands the card to provide additional information about the Organization-Wide audit(s).
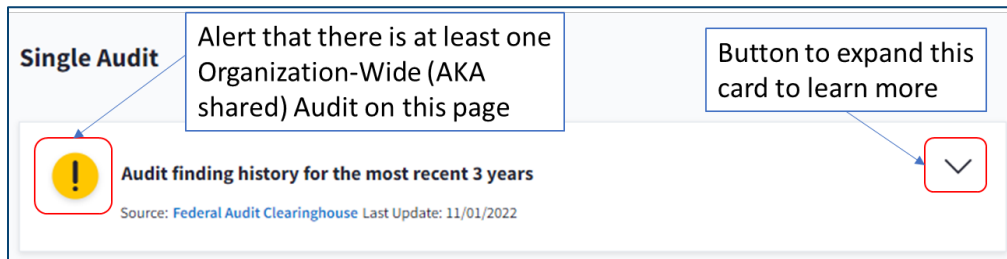

Figure 9: Single Audit Info card with alert icon indicating there is an Organization-Wide audit and arrow to view details

Expanding the Audit Info card will provide an explanation of the Organization-Wide audit and whether the Recipient is the Primary Auditee or Secondary Auditee. When possible, a link to the Primary Auditee's RDI Single Audit screen is included. A table includes information on which Recipient was the Primary Auditee for the last three audits.
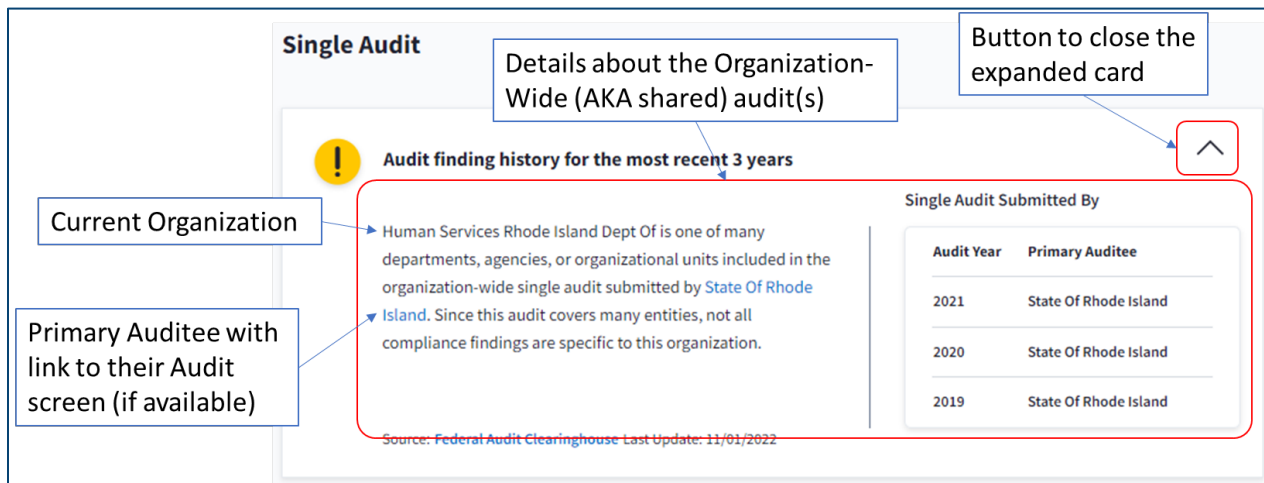

Figure 10: Single Audit Info card expanded to show details about the Organization-Wide audit

If the Recipient was not part of an Organization-Wide Audit, then you will continue to see the regular Audit Info card with the information icon and no button to expand the card.
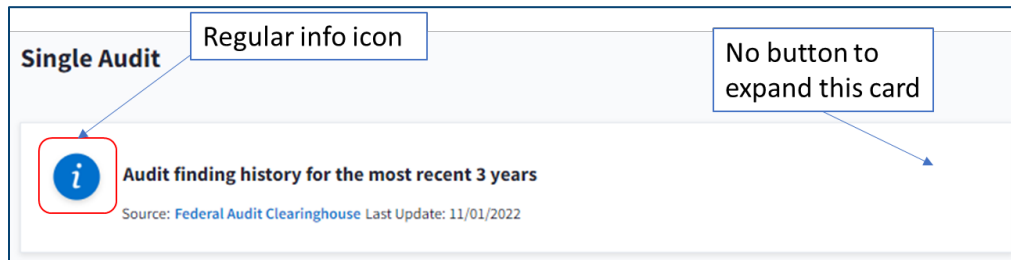

Figure 11: Single Audit Info card where organization does not share an audit

FINDINGS BY AUDIT YEAR GRAPH/TABLE

The Findings by Audit Year card now has a visualization that can be accessed via a graph or table view.

The system defaults to the graph view. This stacked bar chart shows a count of Financial Statement Findings and Compliance Findings for each of the last three audits listed below. The sum of the values matches the existing Total Financial Statement Findings and Total Compliance Findings values to the left.
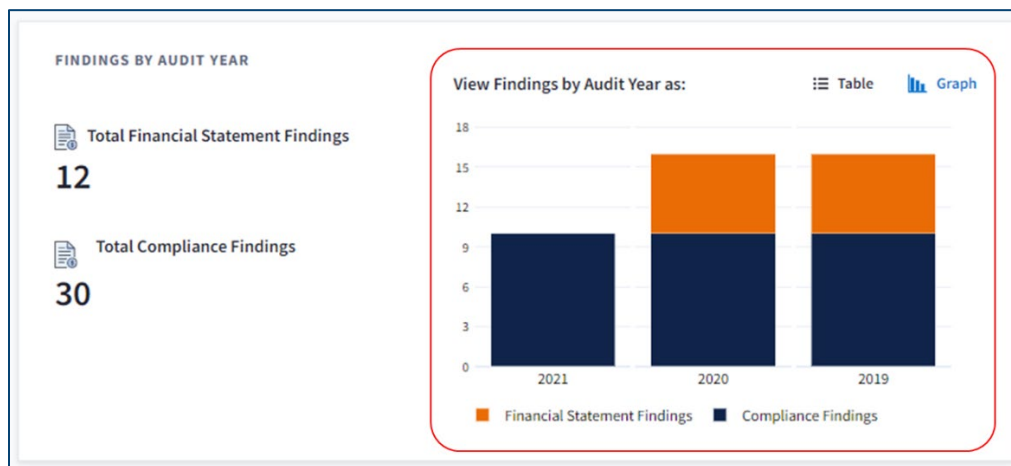

Figure 12: Findings by Audit Year card with Graph mode selected

The user can choose to switch to the Table view. This shows the same values as the stacked bar chart, but in table format.

Figure 13: Findings by Audit Year card with Table mode selected

MAJOR PROGRAMS AND COMPLIANCE FINDINGS

A new Major Programs and Compliance Findings card has been added within each audit tab after the Summary of Auditor's Results - Financial Statements section. This card contains summary data for the Assistance Listings identified as "Major Programs" on the SF-SAC. There is also a visualization that can be accessed via a graph or table view.

The system defaults to the graph view. The stacked bar charts show Assistance Listings by Amount, Awards, and Findings. The bars are color coded to show the largest six Assistance Listings by Amount and an "Other Major Programs" for any other Assistance Listings.
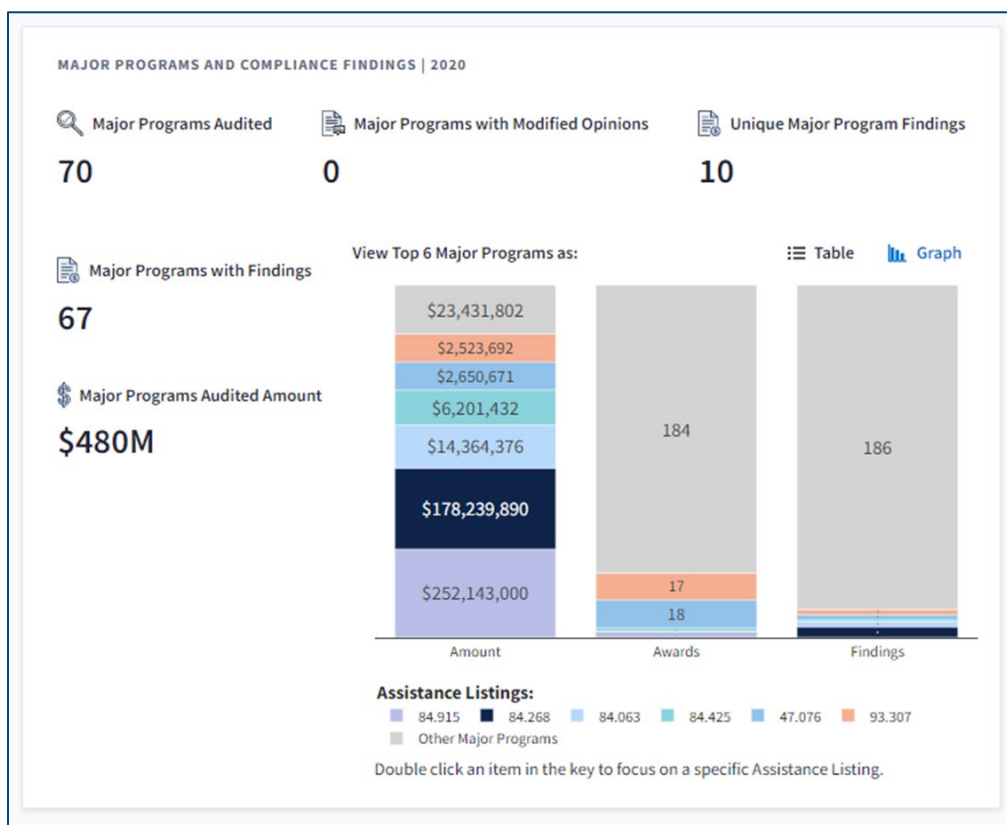

Figure 14: Major Programs and Compliance Findings card with Graph mode selected

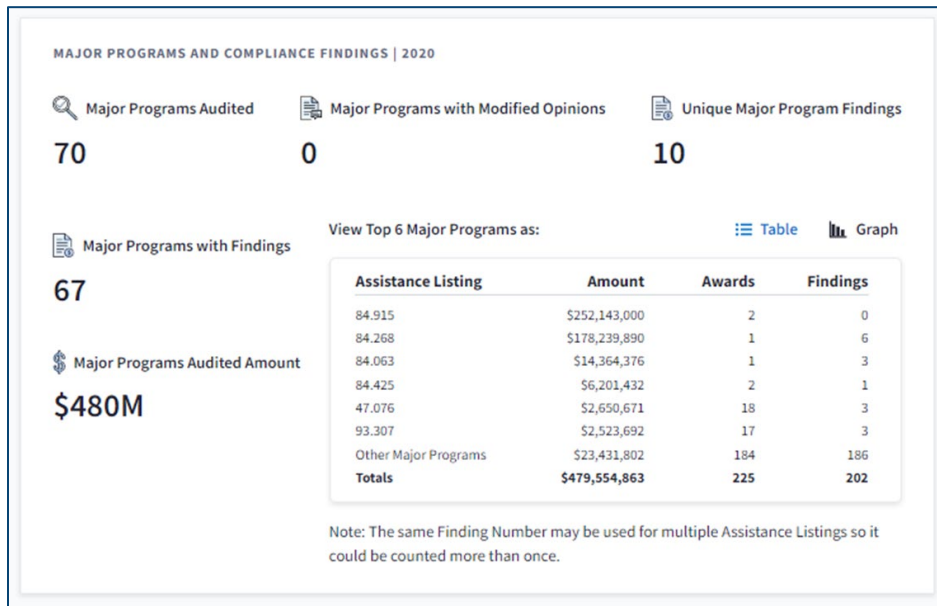A Table view is also available. This shows the same values as the stacked bar chart, but in table format.

MAJOR PROGRAMS AND COMPLIANCE FINDINGS | 2020

Major Programs Audited	Major Programs with Modified Opinions	Unique Major Program Findings
70	0	10

Major Programs with Findings
67

Major Programs Audited Amount
$480M

View Top 6 Major Programs as: ☰ Table 📊 Graph

Assistance Listing	Amount	Awards	Findings
84.915	$252,143,000	2	0
84.268	$178,239,890	1	6
84.063	$14,364,376	1	3
84.425	$6,201,432	2	1
47.076	$2,650,671	18	3
93.307	$2,523,692	17	3
Other Major Programs	$23,431,802	184	186
Totals	**$479,554,863**	**225**	**202**

Note: The same Finding Number may be used for multiple Assistance Listings so it could be counted more than once.

Figure 15: Major Programs and Compliance Findings card with Table mode selected

FINANCIAL STATEMENT FINDINGS

A new section has been added within each audit tab between the new Major Programs section and the existing Compliance Findings section. This lists up to five Financial Statement Findings records for this audit. Unlike the Compliance Findings, the Financial Statement Findings are not identified as part of the SF-SAC data. RDI identifies Financial Statement Findings by crawling the Single Audit Report to locate Finding Numbers not listed on the SF-SAC.

Figure 16: Financial Statement Findings card

If there are more than five records, then the system will show a "View All" link that opens a modal.

Figure 17: Financial Statement Findings card with a "View All" link

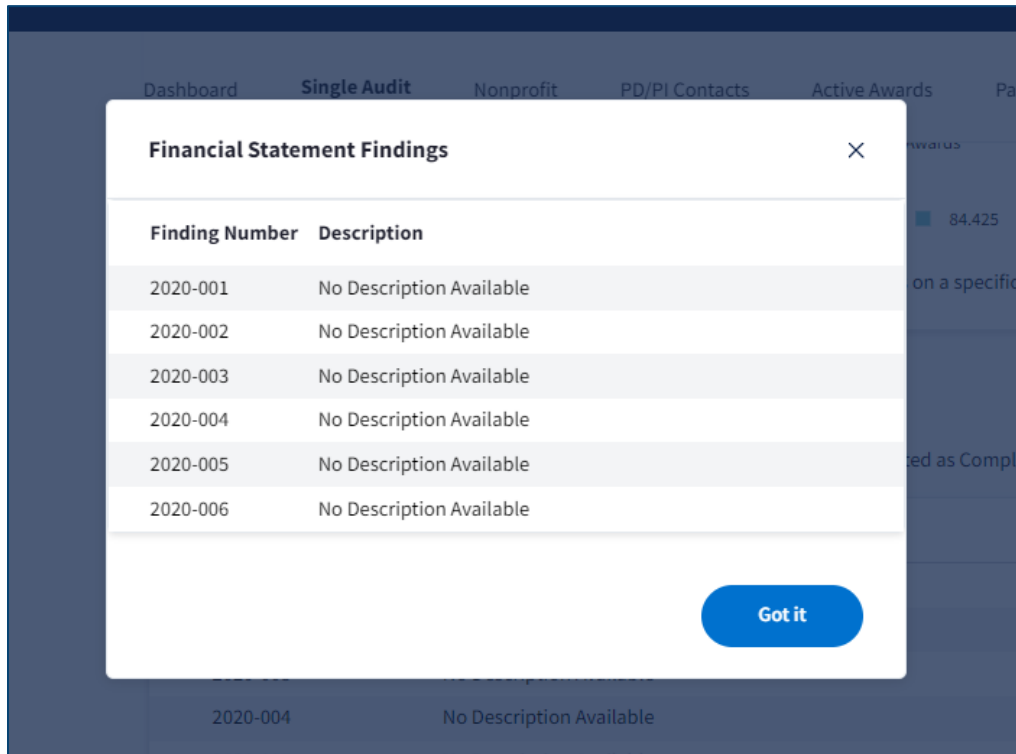The modal contains a full list of Financial Statement Findings records for this audit.

Figure 18: Financial Statement Findings Modal