



U.S. Department of Health & Human Services Office of Inspector General



Single Audits –Quality Matters

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Office of Inspector General

Office of Audit Services

National External Audit Resources

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The Basics of Health Care and Grants
Management Compliance Conference

Crazy Horse Memorial

Crazy Horse, South Dakota

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U.S. Department of Health & Human Services
Office of Inspector General



Single Audit Importance for Proper Grants Management

- Obtain assurance on the financial integrity of funded programs
- Identify possible noncompliance and other issues early
- Lower risk of future noncompliance
- Strengthen your ability to secure additional funding



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Procuring Quality Single Audits

- Must comply with procurement standards in accordance with 45 CFR 75.326 through 75.335 of Subpart D
 - Positive efforts to utilize small businesses, minority –owned firms, and women owned business enterprises.
 - Ensure the objective and scope with in the proposal are clear.
 - Obtain a copy of the auditor’s latest peer review. (required to provide per GAGAS)
 - No audit cost allowed if Audits are not conducted in accordance with appropriate standards and the Single Audit Act requirements.



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Evaluation Factors to Consider

- Relevant Experience and Commitment to Quality
- Responsiveness to Request for Proposal (RFP)
- Availability of Staff with Professional Qualifications and Technical Abilities
- Peer Review Results
- Price (only after quality)
- Precluded Auditor
 - Indirect Cost Proposal
 - Independence



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Important Contract Elements

- Stipulations on Additional Required Work
- Stipulations on Staffing Experience Levels to Work on the Audit
- Stipulation on Access to Audit Documentation
- Stipulation that Audit Reports Issued to the Entity are the Exclusive Property of the Auditee
- Management's Responsibilities



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Resolving Audit Findings

- Cooperative Audit Resolution
- Addressing Underlying Cause not just the Symptom
- Impact on Future Audits



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Questions

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