

Instruction Sheet for the Audit Reporting Form

The purpose of the Audit Reporting (AR) Form is to assist the General Land Office (GLO) in its obligations to adhere to federal guidelines for pass through entities issuing federal funds. The AR Form is equally beneficial in assisting entities receiving federal funds, through the GLO, to meet their audit reporting requirement. Federal guidelines for pass through agencies issuing federal awards and the subrecipients of those funds are set forth in the Single Audit Act of 1996, Office of Management and Budget (OMB) Circular No. A-133. The OMB's website, <http://www.omb.gov/grants>, contains information regarding the Single Audit Act and its requirements.

Review the following instructions for assistance in completing the Audit Reporting Form.

Section 1: Entity Information.

- Name of Entity – The “Name of Entity” should match the name on the grant contract.
- Project Title and GLO Contract Number – Provide the “Project Title and GLO Contract Number” for your entity’s grant. The project title must match the title of the project found in “Attachment A” of the grant contract. A separate sheet listing additional project titles and contract numbers may be attached if necessary.
- Entity’s Fiscal Year – Provide the period covered by your entity’s fiscal year. (i.e. Jan. ‘06 through Dec. ‘06)

Section 2: Single Audit Requirement.

Following the text “For Fiscal Year 20__”, insert your entity’s fiscal year end for the reporting period (the most recently complete fiscal year). For the fiscal year listed, provide the total amount of federal funds (awards/grants) expended (spent/reimbursed). Account for all federal funds expended, regardless of the source.

Choose one of the following options:

1. Mark the first box, if your entity has expended less than \$500,000 in total federal funds. Your entity is exempt from further audit requirements for the reporting period, but must complete Sections 4 and 5.
2. Mark the second box, if your entity has expended \$500,000 or more in total federal funds. Your entity is not exempt from further audit requirements and must complete all remaining sections of the form.

Section 3: Audit Information.

- Date of Last Completed Audit – Indicate the date of your entity’s last completed audit.
- Period Covered by Audit – Provide the period covered by your entity’s last completed audit. This period should correspond to the audit indicated on the previous line.
- Audit Findings – Choose one of the following options:
 1. Mark the box before “No findings” if your entity’s last completed audit disclosed no findings. If there were no findings, it is not necessary to provide a copy of your audit reporting package.
 2. Mark the box before “Findings” if your entity’s last completed audit disclosed findings. If there were findings, submit a copy of the audit reporting package, if the findings were related to GLO issued funds. If the findings were unrelated to GLO issued funds submit a copy of the schedule of findings and questioned costs.
- Next Audit Scheduled for - Provide the month and year of your entity’s next scheduled audit.
- Period Covered by Next Audit – Indicate the period to be covered by your entity’s next scheduled audit.

Section 4: Federal Awards Information.

- Following the text “For Fiscal Year 20__”, insert your entity’s fiscal year end for the current reporting period (should match the fiscal year provided in Section 2). For the fiscal year listed, provide the total amount of federal funds (awards/grants) your entity has received (granted/awarded). Account for all federal funds received, regardless of the source. It is possible for the amount of federal funds received/awarded to not agree to the amount expended/spent.
- Federal Grants Table – For the fiscal year listed, use the table to provide: **1)** the grants/awards that comprise the total amount of federal funds your entity received; **2)** the period of awards (i.e. May ‘06 – May ‘08); **3)** amount of awards; and, **4)** the Catalog of Federal Domestic Assistance (CFDA) numbers for each award. If the CFDA number is unknown, you may contact the issuing agency. If additional space is needed, attach a separate sheet listing the abovementioned federal grant information.

Section 5: Signature Section.

- Signature of Preparer – The person who prepared the AR form must sign and date the form.
- Printed Name of Preparer – Print the name and title of the person who prepared the AR Form.
- Preparer’s Contact Information – Provide an email address and phone number for the preparer.

Form Return Information – Use the return information near the top of the Audit Reporting Form.

For additional assistance contact Laura Sargent, Program Specialist, at 512-463-7892 or by email at laura.sargent@glo.texas.gov

A-133 Additional Guidance

Remember The Following:

--If your audit disclosed findings related to funds (awards/grants) issued by the GLO, provide a copy of your audit reporting package meeting the requirements of §_.320 (c) of the Single Audit Act.

--If your audit disclosed findings unrelated to funds issued by the GLO, submit a copy of your schedule of findings and questioned costs.

--If your audit's summary schedule of prior audit findings reported the status of any previous audit finding that relate to federal funds provided by the GLO, submit a copy of your reporting package meeting the requirements of §_.320 (c) of the Single Audit Act.

--When determining the total amount of federal funds expended (spent or reimbursed), be sure to account for all possible sources in which federal funds were spent. Don't limit the total expended to federal funds provided exclusively by the GLO (unless the GLO is the only source that provided federal funds).

--When determining the total amount of federal fund received (granted or awarded), be sure to include all possible sources in which federal funds were provided. Don't limit the total received to federal funds provided exclusively by the GLO (unless the GLO is the only source that provided federal funds).

The Single Audit Act and its requirements can be found on the OMB's website, <http://www.omb.gov/grants>.

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