

# Single Audits: A Case Study Approach (AACCS)

## Course Overview

Stay informed of the requirements under the new Uniform Grant Guidance and the significant changes to single audits. This case study will teach you how to apply the changes from the new Uniform Grant Guidance to single audits, from planning to reporting, and focus on areas where there are common deficiencies and how to avoid them. Included will be a working sample of the SEFA and where to find tools to assist management with compliance. You will also review requirements related to internal control and what may and may not cause a finding.

**Formerly titled:** *A-133 Audits: A Case Study Approach*

## Objectives

- Identify changes in the single audit process resulting from the Uniform Grant Guidance.
- Recognize guidance to assist auditees in preparing for and working through single audits.
- Determine required procedures and documentation.
- Identify common deficiencies in single audits and how to avoid them.

## Major Topics

- Changes to single audits resulting from the Uniform Grant Guidance
- Auditing the SEFA
- Determining major programs
- Identifying direct and material compliance requirements
- Testing internal control and compliance
- Sampling considerations
- Considering results of testing
- Elements of a finding
- Reporting for single audits

**Field of Interest Code:** Auditing (Governmental)

**CPE Hours:** 8.00 | AA: 8.00 | GT: 8.00 | YB: 8.00

**Level:** Intermediate

**Designed for:**

Auditors and financial professionals involved in single audits.

Author/Instructors: Laura Gale Lindal CPA