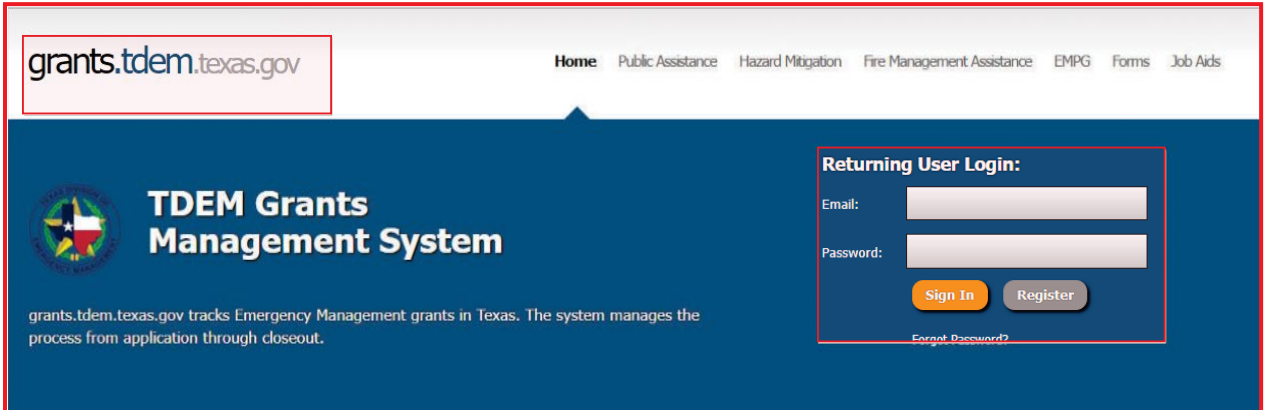
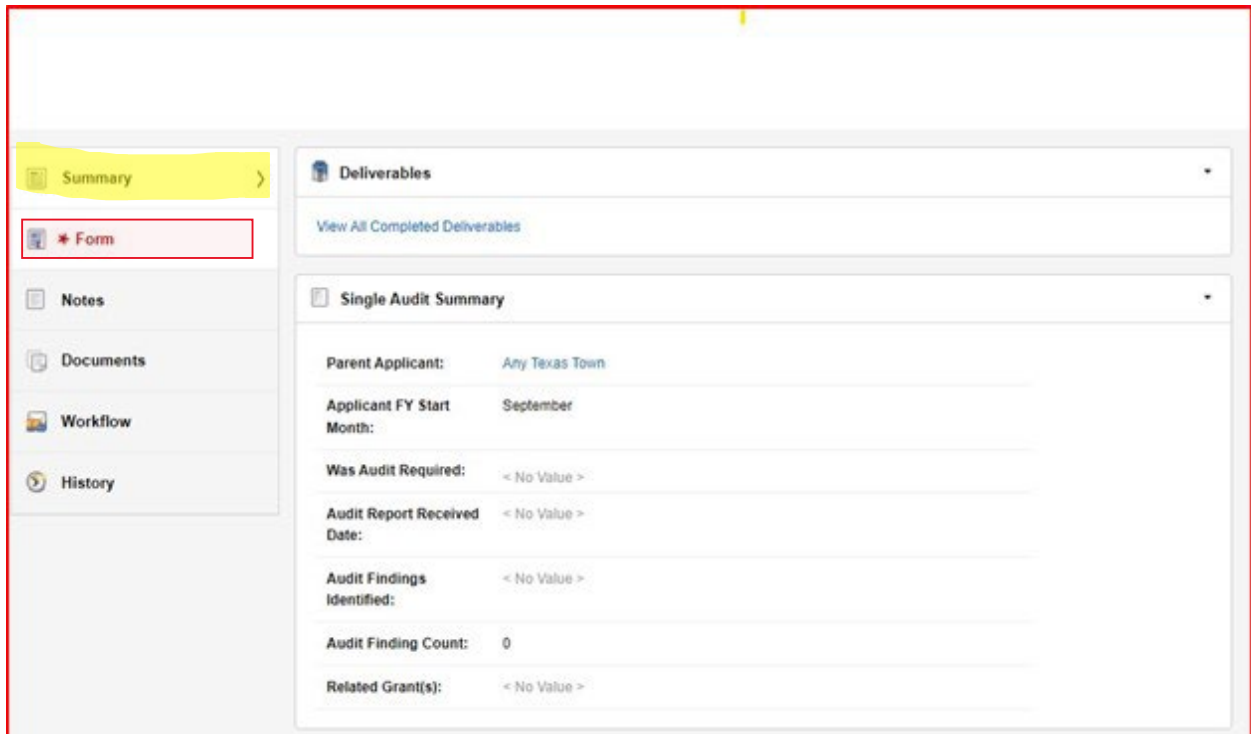


Single Audit Review

1. Single Audit Reviews are required on an annual basis after the ending Fiscal Year for each Subrecipient that has an open account and has received grant funds. Login to the Grants Management System (GMS) at <https://grants.tdem.texas.gov/>, to ensure you have access to your organization’s account. If you do not have access, select **“Register”** found below the Returning User Login fields.



2. If you were provided a link, you will automatically be redirected to the Single Audit **“Summary page”**. To view the **“Applicant Information”**, select the **“Form tab”** directly under the **“Summary tab”**.



3. On the **“Form tab”** you must verify the information is correct and current by answering the first question with **Yes or No**. If No is selected, a text box is provided to enter the information to be updated. Continue to answer the remaining required fields displayed below.

The screenshot shows a web application interface with a sidebar on the left containing navigation options: Summary, Form (highlighted), Notes, Documents, Workflow, and History. The main content area is titled 'Applicant Information' and displays the following details:

- Applicant: Any Texas Town [Edit]
- Location: Wichita (5 - Northwest Texas Region Region)
- Type: City
- Mailing: 1 Longhorn Drive, Sherman, TX
- Physical: 1 Longhorn Drive, Sherman, TX
- FIPS: 000-TEST0-00
- FEIN #: 111111111
- DUNS #: 111222333
- SAM Registration Expiration Date: Dec 10, 2021
- SAM Registration Status: Inactive
- Congressional District: 0
- Applicant Fiscal Year Ending Month: 09
- Applicant Fiscal Year End Date: Sep 30, 2022
- Jurisdiction Population: 509

Below the information are three verification questions, each with a 'Select One' dropdown menu:

- Is all above information correct and current?
- Is the Fiscal Year End Date Correct?
- Audit Submission Deadline Date: Jun 30, 2023

A note below the deadline date states: "This is the projected Audit Submission Deadline Date which is nine months beyond the Applicant Fiscal Year End Date pending TDEM's verification of the Actual Fiscal Year End Date provided here."

Below this note is a text block: "Subrecipients expending \$750,000 or more in Federal awards (from all sources) within a fiscal year are required to have an audit in accordance with 2 CFR § 200 Subpart F."

Another verification question follows: "Is your organization required to perform a Single Audit?" with a 'Select One' dropdown menu.

At the bottom, there is a 'Certification' section with a checkbox and the text: "I certify that the information provided is true and accurate."

The **SAM Registration Expiration Date** – Enter the expiration date based on your organization’s active System for Award Management (SAM) registration. If your organization does not have an active SAM registration, click on the following link <https://sam.gov/content/home> to be redirected to the Sam.gov website.

The Audit Submission Deadline Date – The deadline date is nine months from your organization’s Fiscal Year End (FYE) date. This is based on Uniform Guidance 2 CFR 200 Subpart F and the Uniform Grant Management Standards (UGMS).

Is the Fiscal Year End Date Correct – Select Yes if the date shown in the Applicant Information is correct. If No, a text box is provided to enter the correct date.

Is your organization required to perform a Single Audit – Select Yes or No

- A. Select **No**, if your entity did not meet the federal threshold of expending more than \$750,000 in federal and/or state funds combined. **Skip to step 4 in this section.**
- B. Select **Yes**, if your organization did meet the federal threshold of expending more than \$750,000 in federal and/or state funds combined.

Note: Your organization has **no more than nine (9) months after the FYE** to upload the Single Audit Reporting Package into GMS and to the Federal Audit Clearinghouse.

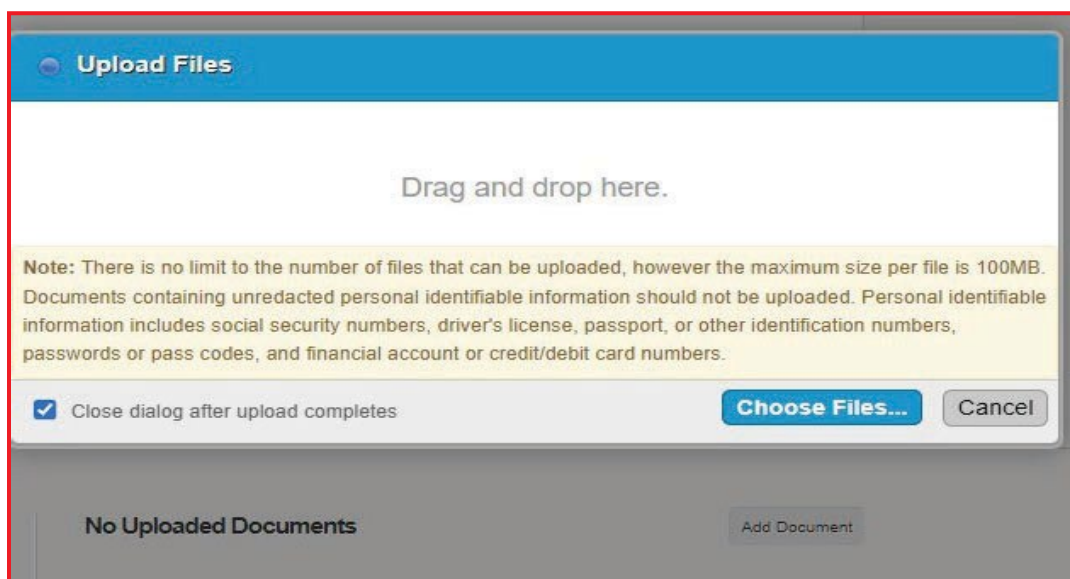
Uniform Guidance 2 CFR 200 Subpart F states your reporting package should include:

- Financial statements (audited CAFR) and Schedule of Expenditures of Federal Awards (SEFA)
- Summary schedule of prior audit findings, if applicable
- Corrective action plan for each audit finding in the current year audit reports, if applicable
- Auditor’s report
- A copy of any management letter issued by an auditor in conjunction with the audit, if applicable
- Schedule of Expenditures for State Awards
- Active SAM.gov registration status

If the reporting package is available for upload during Step 1, you may upload the set of documents by selecting “**Add Document**”. When the upload box pops up, select one of two options for “**Drag and drop here**” or using the “**Choose Files**”.

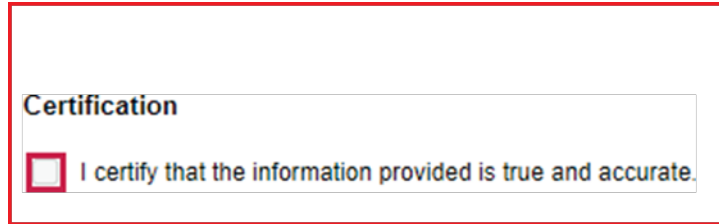
The **File Type** will match the document. For example, “Financial statements (audited CAFR) and Schedule of Expenditures of Federal Awards (SEFA), will be labeled as “**Comprehensive Annual Financial Report (CAFR)**”.

All other documentation can be labeled as “**Supporting Documentation**”.



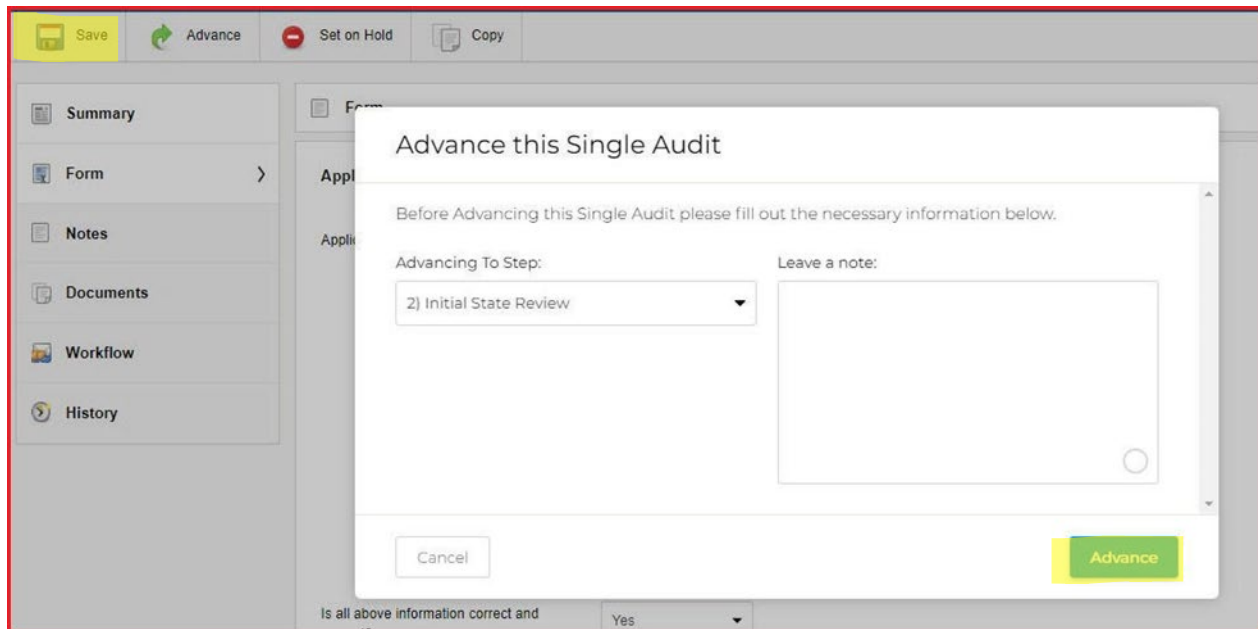
If additional guidance is wanted on this process, a separate job aid, [Attach Documents or Add Notes](#), is available at grants.tdem.texas.gov/site under the header **How to Navigate GMS**.

- Once all selections have been made, select the **“I Certify”** check box button at the bottom of the form tab.



The screenshot shows a form section titled "Certification". Below the title is a single-line text input field containing the text "I certify that the information provided is true and accurate." To the left of this text is a small, empty square checkbox.

- After Certifying, Select **“Save”** and **“Advance”** at the top left side for completion.



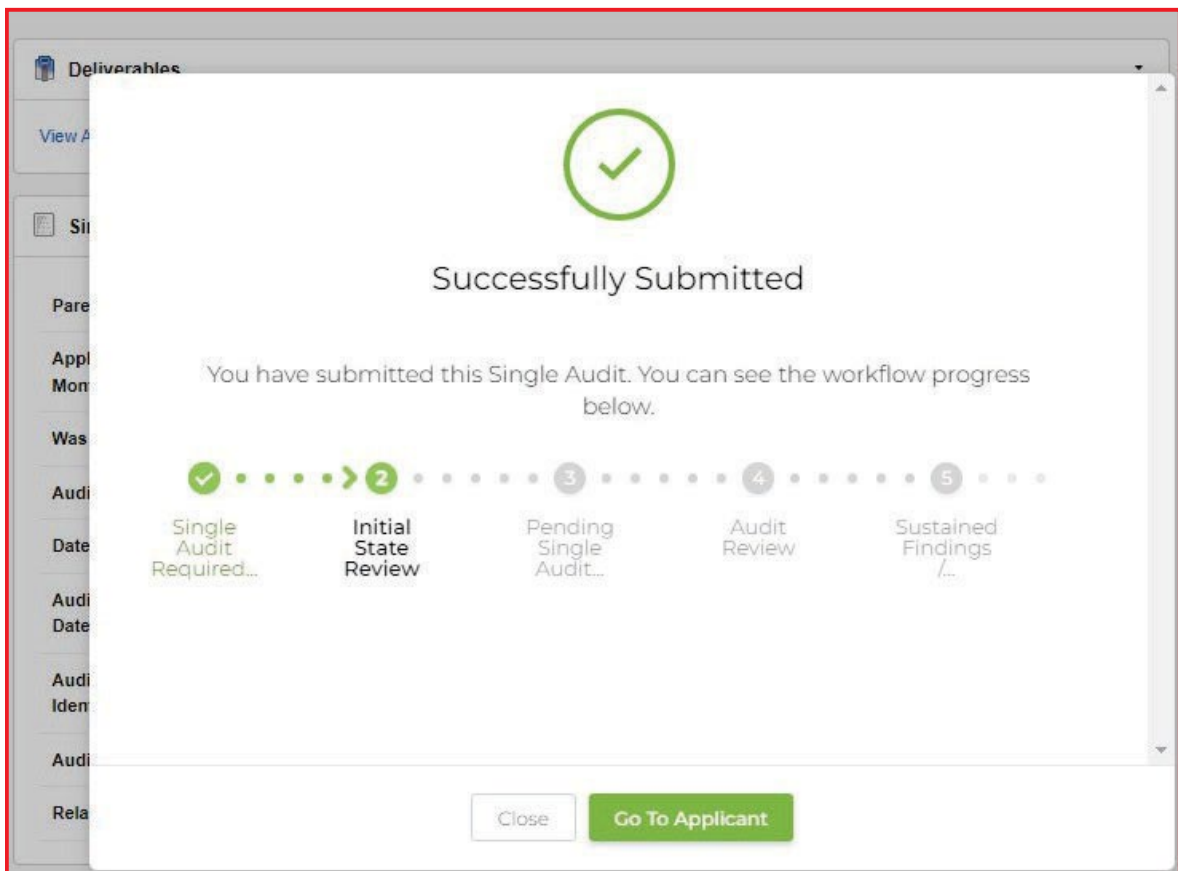
The screenshot shows a software interface with a modal dialog box titled "Advance this Single Audit". The dialog contains the following elements:

- A header bar with buttons: Save (yellow), Advance (green), Set on Hold (red), and Copy (grey).
- A left sidebar with menu items: Summary, Form, Notes, Documents, Workflow, and History.
- The dialog box content:
 - Title: "Advance this Single Audit"
 - Text: "Before Advancing this Single Audit please fill out the necessary information below."
 - Form fields:
 - "Advancing To Step:" with a dropdown menu showing "2) Initial State Review".
 - "Leave a note:" with a large text area.
 - Buttons: "Cancel" and "Advance" (yellow).
- At the bottom of the dialog, a question "Is all above information correct and" is partially visible, followed by a "Yes" dropdown.

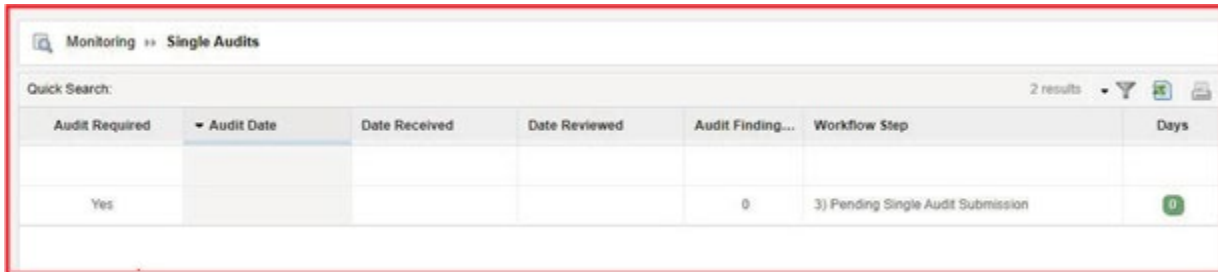
6. After submittal, the workflow goes to **Step 2** in the review process, “**Initial State Review.**”

If **No** was selected, the workflow advances to **complete** after the State approves the Initial State Review. No further action is required by the organization for this fiscal year at this point.

If **Yes** was selected, the workflow goes to **Step 3**, “**Pending Single Audit Submission.**” If documentation was uploaded during the previous step, it will be reviewed by the State who will advance or return the workflow accordingly. If documentation was not uploaded, the workflow will remain in Step 3 until its submission. **Your organization must complete the audit and upload the documentation into GMS no more than nine (9) months from its FYE.**

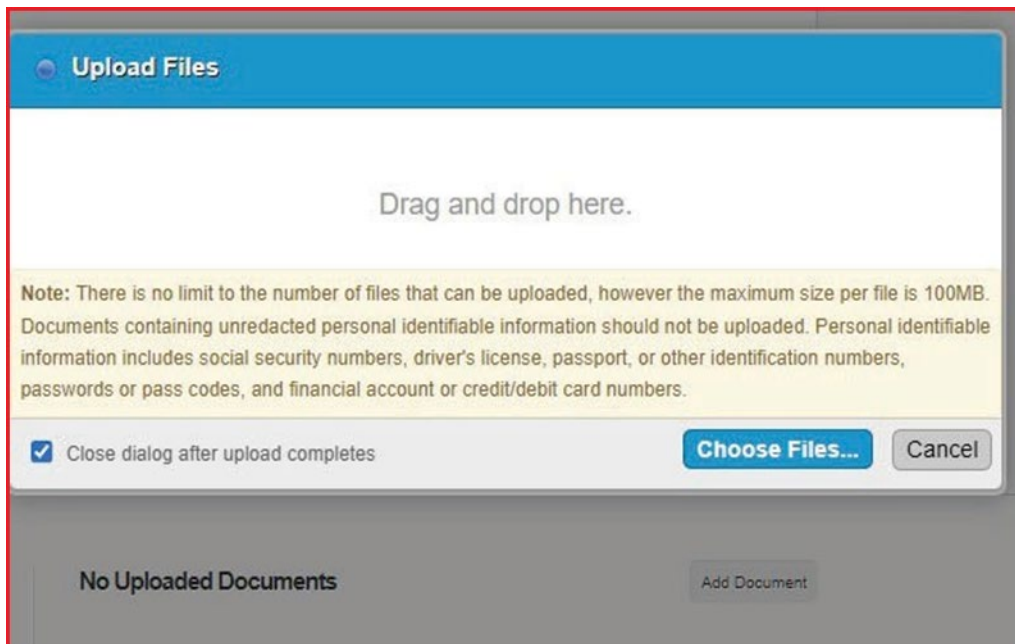


7. Once your organization completes audit, within the nine (9) month period, including the Single Audit Report, upload the documentation into GMS by following the steps below:
 - Log into GMS.
 - Go to your organization’s page, navigate towards to lower left-hand side, select **“Monitoring”**, and then select **“Single Audits”**.
 - Select the existing Single Audit submission entry.



Audit Required	Audit Date	Date Received	Date Reviewed	Audit Finding...	Workflow Step	Days
Yes				0	3) Pending Single Audit Submission	0

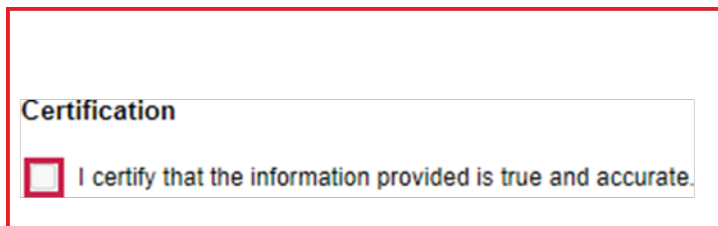
Once you have opened the current Single Audit, navigate toward the lower right-hand side and select **“Add Documents”**. Follow the same steps provided above on how to upload the files and label the File Types.



The package must include:

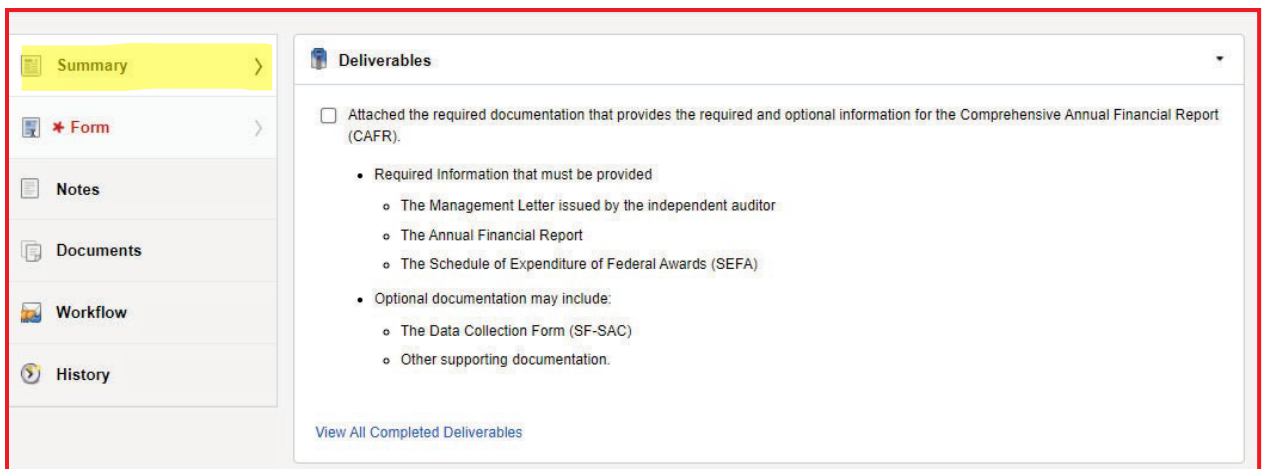
- Comprehensive Annual Financial Report (CAFR), and if applicable
- The Management Letter issued by the independent auditor,
- The Annual Financial Report,
- The Schedule of Federal Awards (SEFA)

8. Once all documents have been provided, select the **“I Certify”** check box button at the bottom of the form tab.



A screenshot of a web form section titled "Certification". Below the title is a single line of text with a checkbox on the left: I certify that the information provided is true and accurate.

Select **“Summary”** on the top left of the page to check the Deliverable box as complete.

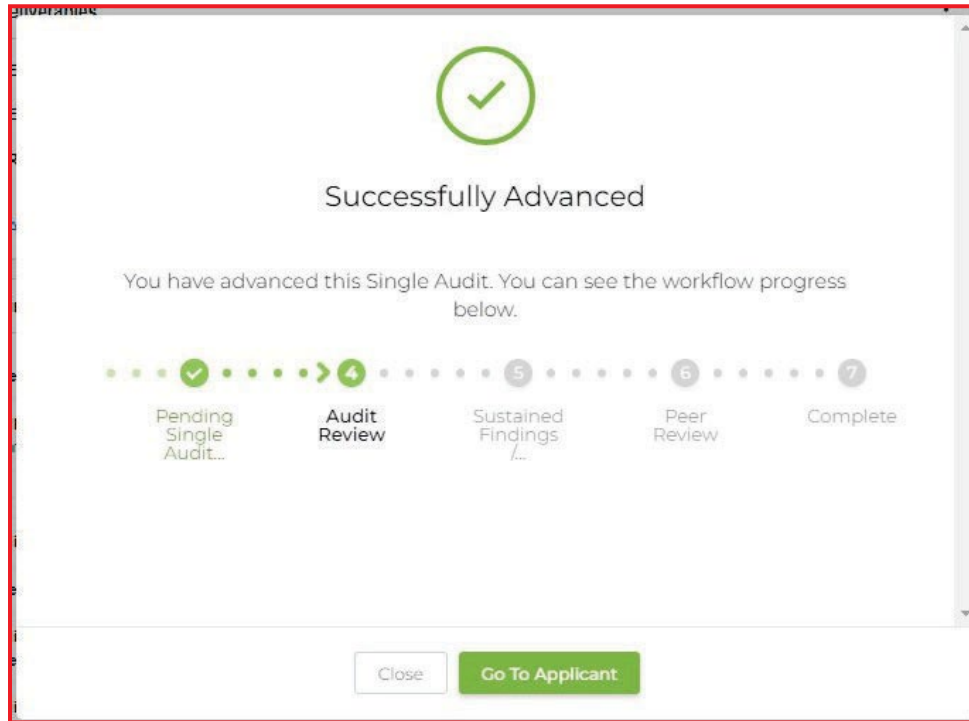


A screenshot of a web interface showing a sidebar on the left and a main content area on the right. The sidebar has a yellow highlight on the "Summary" tab. The main content area is titled "Deliverables" and contains a checklist:

- Attached the required documentation that provides the required and optional information for the Comprehensive Annual Financial Report (CAFR).
 - Required Information that must be provided
 - The Management Letter issued by the independent auditor
 - The Annual Financial Report
 - The Schedule of Expenditure of Federal Awards (SEFA)
 - Optional documentation may include:
 - The Data Collection Form (SF-SAC)
 - Other supporting documentation.

At the bottom of the main content area, there is a link: [View All Completed Deliverables](#)

Select “Save” and “Advance” as shown in Step 5 in this document. The workflow goes to Step 4 “Audit Review”.



TDEM will conduct the audit review and notify the organization’s point of contact if any further actions are required. The submission of the Single Audit Report is Complete.

If you require any assistance, please contact TDEM Quality Assurance at SingleAuditReview@tdem.texas.gov

Other useful Job Aids can be found [here](#):

Access

- Register for GMS Access
- Reset Password/Forgot Login

How to Navigate GMS

- Attach Documents or Add Notes
- Zip a Large File