



State of Arizona Accounting Manual

Topic 10 Accounting and Reporting Issued 01/21/20
Section 17 **Required Submission to the GAO of** Page 1 of 1
Agency-specific Single Audit Findings

INTRODUCTION

A description of the Single Audit is contained in SAAM 1016.

Cooperation between State agencies and the General Accounting Office (GAO) in responding to Single Audit findings facilitates the appropriate resolution of reported deficiencies in a timely and accurate manner. So that the State is enabled to deal with Single Audit matters on a statewide, as well as an agency basis, it is essential that agencies submit any findings, reports, corrective action plans, and other correspondence related to the Single Audit to the GAO as soon as practicable after receipt of same.

POLICY & PROCEDURES

1. A copy of all Single Audit findings reported to an agency must be delivered to the to the GAO in electronic format, at federalgrants@azdoa.gov, within two (2) business days of receipt.
 - 1.1. This delivery must be accomplished before an agency makes any response to the Auditor General with respect to any Single Audit findings.
 - 1.2. This delivery enables review by the GAO to prevent unintentional inaccuracies in responses to the Auditor General.
2. The findings are to be delivered with the following additional items, when applicable:
 - 2.1. The Summary Schedule of Prior Audit Findings (SSPAF).
 - 2.2. The Corrective Action Plan (CAP).
3. If a Federal awarding agency as part of a follow-up issues a management decision with respect to an initial Single Audit finding, this decision and all related correspondence, including the resolution, must be delivered to the GAO in electronic format, at federalgrants@azdoa.gov, within two (2) business days.
4. The GAO must be notified, at federalgrants@azdoa.gov, of any proposed or actual Federal program audit as soon as this becomes known.