



A Brief Guide To: Federal Audit Clearinghouse

Legal Basis:

- The Federal Audit Clearinghouse operates on behalf of the Office of Management and Budget
- Office of Management and Budget (OMB) Circular A-102
- 43 Code of Federal Regulations 12
- OMB Circular A-133
- Single Audit Act of 1984 (P.L. 98-502 as amended; 31 U.S.C. § 7501 et seq.)

LWCF Manual Citation:

Chapter 7.F.1

Recipients must comply with the audit provisions of the Single Audit Act of 1984 (P.L. 98-502), and OMB Circular A-133, "Audit Requirements for State and Local Governments". These requirements have been incorporated into Department of Interior regulations at 43 CFR Part 12, Subpart F. In accordance with Circular A-133, required audits shall be submitted to the federal audit clearinghouse within the earlier of 30 days after receipt of the auditor's report or no later than nine months following the end of the State's fiscal year.

Synopsis:

The primary purposes of the Federal Audit Clearinghouse (FAC) are:

- To disseminate audit information to Federal agencies and the public.
- To support OMB oversight and assessment of Federal award audit requirements.
- To assist Federal oversight agencies in obtaining Circular A-133 data and reporting packages.
- To help auditors and auditees minimize the reporting burden of complying with Circular A-133.

Audits must be made by the State in accordance with OMB Circular A-133 to determine, at a minimum, the fiscal integrity of financial transactions and reports, and compliance with laws, regulations, and administrative requirements. The State will schedule such audits with the required frequency, usually annually, but not less frequently than once every two years, considering the nature, size, and complexity of the activity.

In accordance with Circular A-133, required audits shall be submitted to the federal audit clearinghouse within the earlier of 30 days after receipt of the auditor's report or no later than nine months following the end of the State's fiscal year.

Land and Water Conservation Fund (LWCF) project managers must continually monitor States' conformance with these requirements. The Federal Audit Clearinghouse assists in our research. To access the Federal Audit Clearinghouse to: <http://harvester.census.gov/sac/>

You can search for individual audits under the “Search the Single Audit Database” icon.

- Click on “Entity Search”
- Type in the 9-digit EIN (employee identification number)
- Click on “View Results of Audit Status Entity Search”
- Scroll through the selections until you find the correct auditee name and fiscal year
- If the auditee name is underlined and highlighted in blue, this is a link to the SF-SAC form.

The SF-SAC is a compilation of federal programs listed by Catalog of Federal Domestic Assistance (CFDA) number. Search for 15.916 (Outdoor Recreation Acquisition, Development and Planning). Look under box 10a for any compliance findings (audit findings). If any findings exist, box 10b lists the corresponding reference number assigned in the Single Audit.

The LWCF program is assessed each year to ensure its compliance with the Single Audit Act. In addition to ensuring that the required Single Audits are completed and submitted to the Federal Audit Clearinghouse within nine months after the end of the audit period, the National Park Service (NPS) must issue a management decision on all audit findings within six months after receipt of the audit report and ensure that the recipient takes appropriate and timely corrective action to resolve such findings. For the purposes of determining the beginning of the six month period, the six months will begin the first day of the month following an audit's listing in the FAC database.

NPS issued management decisions must clearly state whether or not NPS upholds the audit finding, the reasons for its decision, and the expected auditee action to repay disallowed costs, make financial adjustments, or take other action. It should describe any appeal process available to the auditee. Finally, it should include the audit-finding reference number assigned by the auditor. Prior to issuing the management decision, NPS may request additional information or documentation from the auditee. If the auditee has not completed corrective action, a timetable for follow-up will be given. If NPS does not uphold the audit finding, the auditee does not have to take any corrective action.



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