


NFP Auditing Basics: Introduction to Single Audit

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Application of accounting and auditing principles is the responsibility of an organization's management and their independent public accountant.

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Learning Objectives

1. Identify the unique auditing requirements in the Uniform Guidance
2. Recognize the difference between ICF and ICOC
3. Describe the compliance requirements in a Single Audit
4. Determine when a single audit is required



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Agenda

- Single Audit Background
- Financial Statement Audit vs. Compliance Audit
- The SEFA
- Major Program Determination
- Compliance Requirements
- Audit Risk
- Reporting



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Single Audit Background



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When Is A Single Audit Required?

- For FYB before 9/30/24
 - When a recipient and/or subrecipient expends federal awards (either direct or indirect awards) in excess of \$750,000 in their fiscal year
- For FYB after 9/30/24
 - When a recipient and/or subrecipient expends federal awards (either direct or indirect awards) in excess of \$1,000,000 in their fiscal year

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Recipient and/or Subrecipient

- A recipient and/or subrecipient includes all of the following that carry out a Federal award as a recipient or subrecipient:
 - States & Local Governments
 - Indian Tribes
 - Institutions of Higher Education (IHE)
 - Not-for-Profit Organization

Federal Award

- The Federal financial assistance that a recipient receives directly from a Federal awarding agency or indirectly from a pass-through entity **or**
- The cost-reimbursement contract under the Federal Acquisition Regulations that a recipient and/or subrecipient receives directly from a Federal awarding agency or indirectly from a pass-through entity

Federal Financial Assistance

- Assistance that recipient and/or subrecipient receive or administer in the form of:

Grants	Cooperative agreements	Non-cash contributions or donations of property
Direct appropriations	Food commodities	Other financial assistance
Loans & Loan Guarantees	Interest subsidies	Insurance

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Types of Assistance

Formula grants	Project grants	Direct payments for specified use	Direct payments with unrestricted use
Direct loans	Guaranteed/insured loans	Insurance	Sale, exchange, or donation of property and goods

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Terminology

The diagram consists of four rounded rectangular boxes arranged in a 2x2 grid. The top-left box is green and labeled 'Recipient'. The top-right box is teal and labeled 'Pass Through Entity'. The bottom-left box is blue and labeled 'Subrecipient'. The bottom-right box is purple and labeled 'Contractor'.

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Assistance Listing Numbers

- Two Digits – Federal Agency
- Three Digits – Program Identification
- Clusters
 - A grouping of closely related programs that share common compliance requirements
 - The types of clusters of programs are

The diagram shows three rounded rectangular boxes arranged horizontally. The left box is green and labeled 'Research and Development (R&D)'. The middle box is teal and labeled 'Student Financial Assistance (SFA)'. The right box is purple and labeled 'Other Clusters'.

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Resources

- ECFR
 - Title 2 Part 200
- Current Year Compliance Supplement
 - <https://www.whitehouse.gov/omb/office-federal-financial-management/current-compliance-supplement/>



Compliance Supplement

- Part 1 includes background, purpose, and applicability information
- Part 2 provides a matrix of which of the 12 types of compliance requirements are subject to audit for included programs
- Part 3 identifies the 12 types of compliance requirements subject to the audit for many federal programs
- Part 4 includes a discussion of the compliance requirements, including program objectives and program procedures, specific to certain of the largest federal programs
- Part 5 contains information on clusters of programs
- Part 6 provides information related to internal control over compliance
- Part 7 provides guidance to auditors in both identifying the compliance requirements and designing tests of compliance with such requirements for programs not included in the Compliance Supplement

Resources Cont'd

- Sam.gov
 - Assistance Listings
- AU-C Section 935: Compliance Audits
 - Addresses the application of GAAS to a compliance audit
 - Some AU-C sections can be adapted and applied to a compliance audit by simply replacing the word misstatement with the word noncompliance
 - Other AU-C sections are more difficult to adapt and apply and entail additional modification

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Uniform Guidance

- Subpart A, Acronyms and Definitions
- Subpart B, General Provisions
- Subpart C, Pre-Federal Award Requirements and Contents of Federal Awards
- Subpart D, Post Federal Award Requirements
- Subpart E, Cost Principles
- Subpart F, Audit Requirements


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Must vs. Should

Must

Should

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Financial Statement Audit vs. Compliance Audit



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Compliance Audits

- Looking for material noncompliance
 - NOT misstatement
- Use of compliance requirements
 - NOT assertions

Major Differences

- Looking only at major programs
 - Not responsible for programs that are not major

Responsibilities

- The auditor has certain responsibilities when performing a single audit related to both
 - The recipient and/or subrecipient's financial statements and schedule of expenditures of federal awards and
 - A compliance audit of federal awards, the objective of which is to form an opinion about whether the auditee complied with the direct and material compliance requirements for each major program

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Objectives

Financial Statements

- Fairly presented

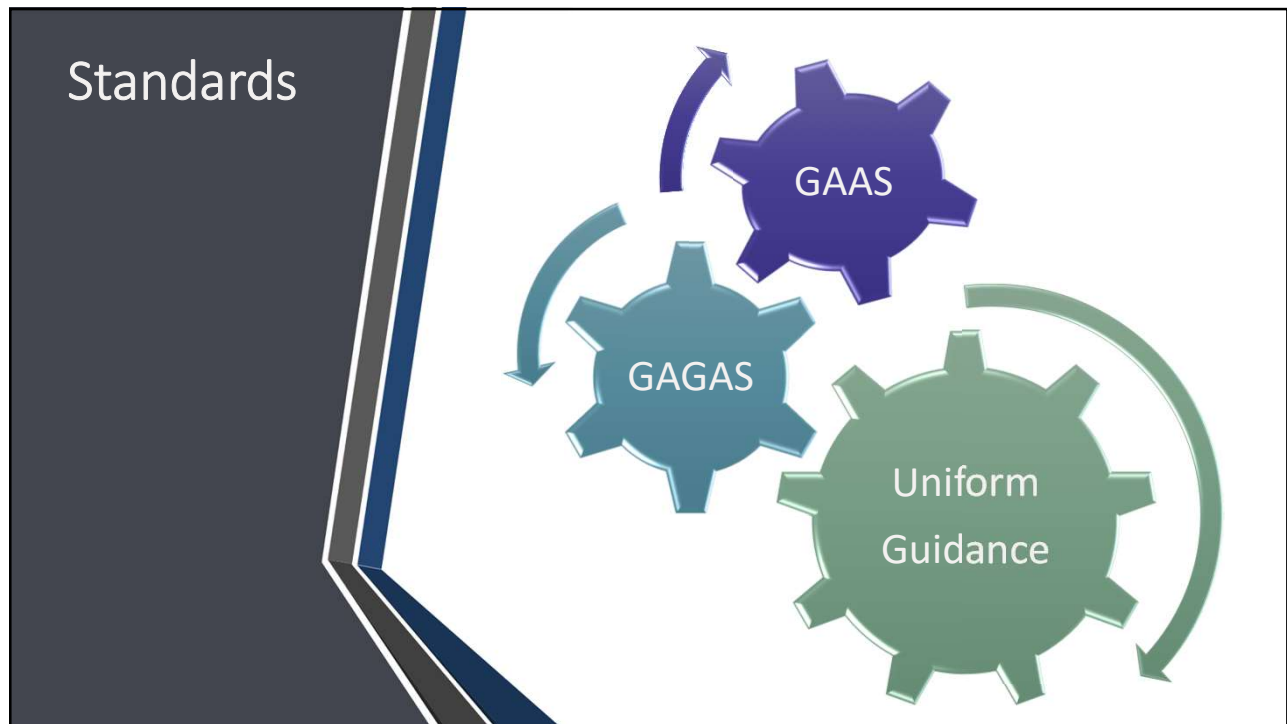
SEFA

- Fairly stated in relation to the financial statements as a whole

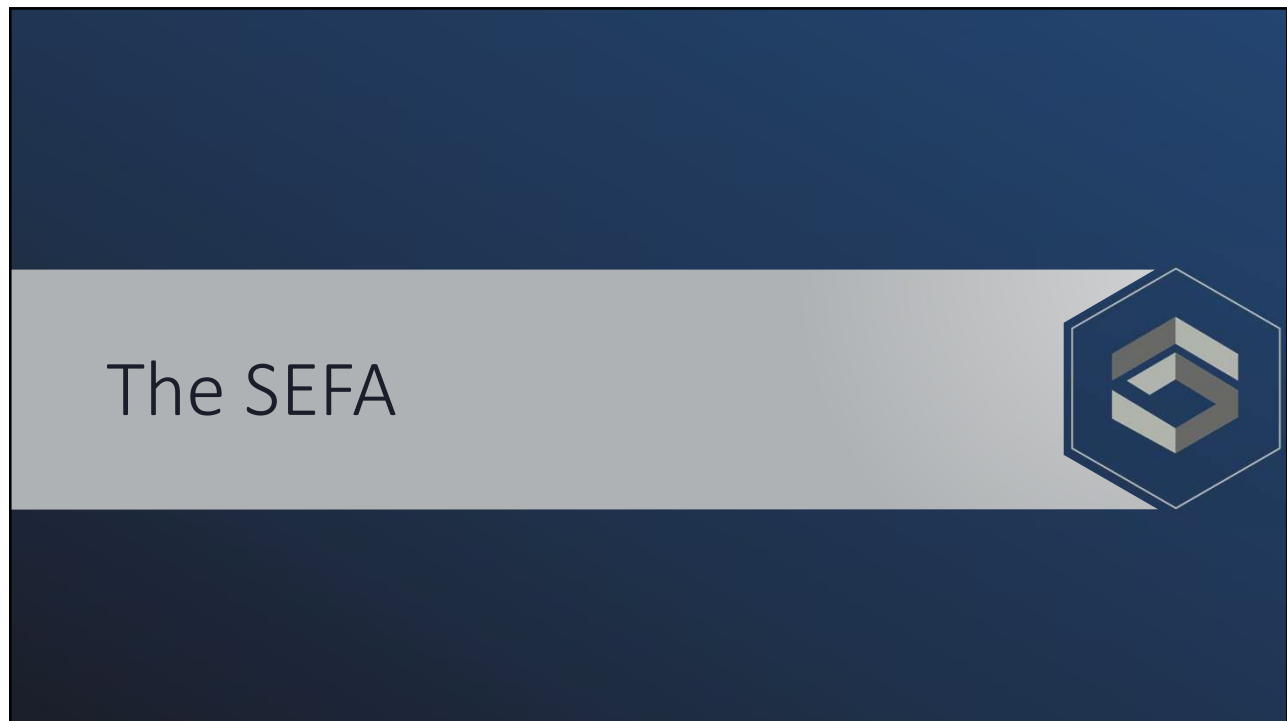
Compliance

- Understand internal control over compliance for federal awards
- Opinion on compliance with federal statutes, regulations, and the terms and conditions of federal awards

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The SEFA

- Schedule of Expenditures of Federal Awards
 - Must tie back to the financial statements
 - In relation to opinion



General Overview

- The SEFA is a required part of the financial statements under the Uniform Guidance
- The SEFA serves as the primary basis for the auditor's major program determination
 - Appropriate major program determination is dependent on the accuracy and completeness of the SEFA
- AU-C 725 includes requirements and guidance on reporting supplementary information (i.e., the SEFA)

Auditee Responsibilities

- The auditee is responsible for preparing the SEFA for the period covered by the auditee's financial statements
 - The Uniform Guidance specifies the content required to be included in the SEFA

Auditor's Responsibilities

- The auditor is required to provide an opinion (or disclaimer of opinion) on whether the SEFA is fairly stated, in all material respects, **in relation to** the financial statement as a whole

SEFA

- List individual federal programs by federal agency
 - Cluster of programs
 - Research and Development (R&D)

SEFA Cont'd

- For federal awards received as a subrecipient, the **name** of the pass-through entity and **identifying number** assigned by the pass-through entity
- Provide total federal awards expended for each individual program and the assistance listing number

SEFA Cont'd

- Include the **total** amount provided to **subrecipients** from each federal program

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When “Expended”

- Based on when the activity related to the Federal award occurs (i.e., expenditure/expense transactions)
 - The disbursement of funds to subrecipients
 - The use of loan proceeds under loan and loan guarantee programs
 - The receipt of property; the receipt of surplus property
 - The receipt or use of program income
 - The distribution or use of food commodities
 - The disbursement of amounts entitling the recipient and/or subrecipient to an interest subsidy
 - The period when insurance is in force

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Loan & Loan Guarantee

- In determining the value of total federal awards expended for loans and loan guarantees, in addition to the value of new loans made or received during the audit period, auditees must include the balances of loans from previous years in the SEFA if the federal government imposes **continuing compliance requirements**

SEFA Cont'd

- For loan or loan guarantee programs, identify in the **notes** to the schedule the balances outstanding at the end of the audit period
 - This is **in addition to** including the total federal awards expended for loan or loan guarantee programs in the schedule

SEFA Cont'd

- Include notes that describe the significant accounting policies used in preparing the schedule, and notes **whether or not** the auditee elected to use the de minimis cost rate

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Major Program Determination



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Four-step Approach to Major Program Determination

- 1 Identify Type A Programs
- 2 Identify Low Risk Type A Programs
- 3 Identify "High Risk" Type B Programs
- 4 Identify Major Programs to Audit

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Compliance Requirements



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Compliance Requirements

Activities Allowed or Unallowed	Allowable Costs/Cost Principles	Cash Management	Eligibility
Equipment & Real Property Management	Matching, Level of Effort, Earmarking	Period of Performance	Procurement and Suspension and Debarment
Program Income	Reporting	Subrecipient Monitoring	Special Tests & Provisions

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Activities Allowed or Unallowed (A)

- Specifies the activities that can or cannot be funded under a specific program and how they are calculated and supported
- Unique to each Federal program and are found in the laws, regulations, and the provisions of contract or grant agreements pertaining to the program

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Allowable Costs / Cost Principles (B)

- Specifies the costs that can and cannot be funded under a specific program and how they are calculated and supported

In accordance with required guidance:

- CFR 200 Subpart E
- Terms specified in the grant agreement

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Allowable Costs / Cost Principles (A/B)

To be allowable, a cost must:

- Be necessary and reasonable for the performance of the Federal award and be allocable thereto under these principles.
- Conform to any limitations or exclusions set forth in these principles or in the Federal award as to types or amount of cost items.
- Be consistent with policies and procedures that apply uniformly to both federally financed and other activities of the recipient or subrecipient.
- Be accorded consistent treatment. For example, a cost must not be assigned to a Federal award as a direct cost if any other cost incurred for the same purpose in like circumstances has been allocated to the award as an indirect cost.
- Be determined in accordance with GAAP, except, for State and local governments and Indian Tribes only, as otherwise provided for in this part.
- Not be included as a cost or used to meet cost sharing requirements of any other federally-financed program in either the current or a prior period.
- Be adequately documented.
- Administrative closeout costs may be incurred until the due date of the final report(s). If incurred, these costs must be liquidated prior to the due date of the final report(s) and charged to the final budget period of the award unless otherwise specified by the Federal agency. All other costs **must be incurred during the approved budget period**. At its discretion, the Federal agency is authorized to waive prior written approvals to carry forward unobligated balances to subsequent budget periods.

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Cash Management (C)

- Reimbursement Basis
 - Program costs must be paid for by the entity prior to requesting reimbursement
- Advance Payments
 - Recipients must follow procedures to minimize the time elapsing between the transfer of funds from the U.S. Treasury and disbursement

Eligibility (E)

- Participants meet the program criteria to receive grant funding
- The specific requirements for eligibility are unique to each Federal program
 - The requirements are found in the laws, regulations, and the provisions of contracts and grant agreements

Equipment and Real Property Management (F)

- Management, use and disposal of equipment or real property
- Requirements for equipment and real property are contained in UG, program legislation, Federal awarding agency regulations, and the terms and conditions of the award

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Matching, Level of Effort, Earmarking (G)

- Matching
 - Required cost share
- Level of effort
 - Required participation from period to period
- Earmarking
 - Setting aside funding for specified activities

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Period of Performance (H)

- The time interval between the start of and end date of a Federal award, which may include one or more budget periods

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Procurement and Suspension and Debarment (I)

- Procurement
 - Five methods of procurement
 1. Micro-purchase
 2. Simplified Acquisitions
 3. Sealed Bids
 4. Proposals
 5. Noncompetitive Procurement

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Procurement and Suspension and Debarment (I) Cont'd

- Suspension and Debarment
 - Prohibited from contracting with or making subawards under covered transactions to parties that are suspended or debarred or whose principals are suspended or debarred

Program Income (J)

- Income generated by Federal funds are used for program expenditures
- May be used in 3 ways:

 Deduction Addition Cost Sharing
or Matching

Reporting (L)

- Reporting Requirements
 - Financial
 - Performance
 - Special
 - FFATA



Sub-recipient Monitoring (M)

- Verify that the subrecipient is not excluded or disqualified
- Identification of the award as a subaward
- Evaluate fraud risk and risk of noncompliance
- Monitoring pass-through funding
- Ensure accountability
- Verify that the subrecipient is audited (as necessary)

Audit Risk



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Risk Assessment Procedures

- The auditor should design and perform risk assessment procedures to obtain audit evidence that provides an appropriate basis for
 - The identification and assessment of risks of material noncompliance, whether due to fraud or error, and
 - The design of further audit procedures in accordance with AU-C section 330

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Auditor's Responsibilities

- The Uniform Guidance requires the auditor to:
 - Determine whether the auditee has complied with federal statutes, regulations, and the terms and conditions of federal awards that may have a direct and material effect on each of its major programs
 - Express or disclaim an opinion on the auditee's compliance with those compliance requirements

Audit Risk of Noncompliance

- Audit risk of noncompliance is the risk that the auditor expresses an inappropriate audit opinion on the entity's compliance when material noncompliance exists
 - Audit risk of noncompliance is a function of the risks of material noncompliance and detection risk of noncompliance

Considerations

- Audit risk of noncompliance and materiality need to be considered together for each major program being audited as well as for each direct and material compliance requirement
- Determines the nature, timing, and extent of audit procedures
- Used in evaluating the results of procedures

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Risk of Material Noncompliance


$$\text{RMNC} = \text{IRNC} \times \text{CRNC}$$

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Risk of Material Noncompliance Cont'd

- Inherent Risk of Noncompliance
 - The susceptibility of a compliance requirement to noncompliance that could be material, either individually or when aggregated with other instances of noncompliance, before consideration of any related controls over compliance

IRNC

- For identified risks of material noncompliance for each applicable compliance requirement, the auditor should assess inherent risk by assessing the likelihood and magnitude of noncompliance
 - Take into account how, and the degree to which, inherent risk factors affect the susceptibility of compliance requirement to noncompliance

Inherent Risk Factors

- Communications from the cognizant, oversight, or granting agencies
- The complexity of the compliance requirements
- The susceptibility of the compliance requirements to noncompliance
- Length of time the entity has been subject to the compliance requirements
- The auditor's observations about how the entity has complied with the compliance requirements in prior years
- The potential effect on the entity of noncompliance with the compliance requirements
- Degree of judgment involved in adhering to the compliance requirements
- The auditor's assessment of the risks of material misstatement in the financial statement audit

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May Be Higher Risk

- New program with little history with compliance requirements
- The phase of the program in its life cycle at the auditee
- The phase of the program in its life cycle at the federal agency
- The complexity of the program
- Complex processing or judgment
- The extent to which the auditee contracts with outside parties for goods and services related to compliance
- High employee turnover in a particular area
- Very high volume of activity
- Substantial changes in the policies, processes, or personnel associated with compliance requirements
- Significant changes in federal statutes, regulations, or the terms and conditions of federal awards
- Identification of the program as higher risk by the OMB in the Compliance Supplement

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Risk of Material Noncompliance Cont'd

- Control Risk of Noncompliance
 - The risk that noncompliance with a compliance requirement that could occur and that could be material, either individually or when aggregated with other instances of noncompliance, will not be prevented, or detected and corrected, on a timely basis by the entity's internal control over compliance

Auditor's Responsibilities for ICOC

- Obtain an understanding of internal control over federal programs
 - Evaluate the design of controls
 - Determine whether they have been implemented
- Plan the testing of internal control over major programs to support low level of control risk
- Perform tests of controls as planned
 - Testing the operating effectiveness of controls
- Report on internal control over compliance

ICOC Assessment

Internal Controls over Compliance

- A process—effected by an entity's management and other personnel—designed to provide reasonable assurance regarding the achievement of the objectives for federal programs

Design

- Perform risk assessment procedures to obtain an understanding of the entity's internal control over compliance which includes
 - An evaluation of the design of controls and
 - Whether the controls have been implemented

Design Cont'd

- The auditor should, through performing risk assessment procedures obtain an understanding of each of the five components of internal control sufficient to assess the risks of material noncompliance with **each D&M compliance requirement** subject to audit for **each major program**

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Design Cont'd

- For the IT applications and other aspects of the IT environment, the auditor should identify:
 - The related risks arising from the use of IT
 - The entity's general IT controls that address such risks

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Testing Operating Effectiveness

- The auditor should plan the test of internal control over compliance for major programs to support a **low assessed level of control risk** for the direct and material compliance requirements for each major program
- Testing the operating effectiveness of controls is different from obtaining an understanding of and evaluating the design and implementation of controls

Final Control Assessment

- Evaluate whether the assessment of the risk of material noncompliance of the relevant compliance requirements remain appropriate
 - May cause the auditor to modify the nature, timing, or extent of other planned audit procedures

Response

- The auditor should design and perform further audit procedures, including tests of details (which may include tests of transactions) to obtain sufficient appropriate audit evidence about the auditee's compliance with each D&M compliance requirement
 - Limits detection risk of noncompliance

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RMNC

- The RMNC consists of
 - Inherent risk of noncompliance and
 - Control risk of noncompliance



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Desired Level Of Assurance

- The assurance required from a compliance sample depends on the RMNC remaining after other audit procedures
 - Risk assessment procedures
 - Substantive analytical procedures
 - Tests of individually important items

Compliance Testing

- Design and perform substantive procedures for all relevant assertions related to the direct and material compliance requirements for each major program
- Because effective controls generally reduce, but do not eliminate, risks of material noncompliance, tests of controls reduce, but do not eliminate the need for substantive procedures

Audit Risk of Noncompliance Cont'd

- In order to determine the nature, timing, and extent of tests to perform, the auditor should exercise professional judgment regarding the appropriate level of detection risk of noncompliance to accept

Consider:

- Audit risk of noncompliance
- Materiality

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Compliance Supplement

- Contains suggested audit procedures

Suggested Audit Procedures – Compliance

1. Identify the types of activities which are either specifically allowed or prohibited by the laws, regulations, and the provisions of contract or grant agreements pertaining to the program.
2. When allowability is determined based upon summary level data, perform procedures to verify that:
 - a. Activities were allowable.
 - b. Individual transactions were properly classified and accumulated into the activity total.
3. When allowability is determined based upon individual transactions, select a sample of transactions and perform procedures to verify that the transaction was for an allowable activity.
4. The auditor should be alert for large transfers of funds from program accounts which may have been used to fund unallowable activities.

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Materiality

- Determine materiality at the program level NOT for the total of the SEFA
 - Cannot use materiality for all major programs combined
 - Cannot use financial statement materiality

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Definition

Material Instance of Noncompliance

- A failure to comply with federal statutes, regulations, and the terms and conditions of the federal award that results in an aggregation of noncompliance that is material to the affected federal program

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Overall Conclusion on Compliance

- Auditor must opine on whether the auditee complied with laws, regulations, and the provisions of contracts or grant agreements that could have a direct and material effect on each major program

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Reporting



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Findings



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Audit Findings

- Threshold for reporting known and likely questioned costs is **\$25,000**
- Requires that questioned costs be identified by assistance listing number **and applicable award number**
- Identify if audit finding is a **repeat**
- Required format for findings
 - YYYY-###

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Single Audit Report Submission

- All auditees must submit the reporting package and the data collection form electronically to the Federal Audit Clearinghouse (FAC)
 - Exception for Indian Tribes

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200.511, Audit Findings Follow-up

The **auditee** must prepare:

- Summary schedule of prior audit findings
- Corrective action plan for current year audit findings
 - On their letterhead

Include the reference numbers the auditor assigns to audit findings

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Summary Schedule of Prior Audit Findings

- Must report the **status** of all audit findings included in the prior audit's schedule of findings and questioned costs
 - Must also include audit findings reported in the **prior audit's summary schedule of prior audit findings** except audit findings listed as corrected, or no longer valid or not warranting further action

What to Report

- **If fully corrected**, list the audit findings and state that corrective action was taken
- **If not corrected or were only partially corrected**, describe the reasons for the finding's recurrence and planned corrective action, and any partial corrective action taken
- **If no longer valid or do not warrant further action**, describe the reasons for this position

Corrective Action Plan

- The auditee must prepare, in a document separate from the auditor's findings, a corrective action plan to address each audit finding included in the current year auditor's reports
 - Provide the name(s) of the contact person(s) responsible for corrective action
 - Corrective action planned
 - Anticipated completion date

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Reporting Package



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Reporting Package

- Auditor's report on FS
- Auditor's in-relation-to reporting on SEFA
- Auditee's FS
- Auditee's SEFA
- Yellow Book Report
 - Compliance
 - ICFR
- Auditor's report on compliance and internal control over compliance – major programs
- Auditor's schedule of findings and questioned costs
- Auditee's summary schedule of prior audit findings
- Auditee's corrective action plan

Financial Statement Report

- When auditors comply with all applicable GAGAS requirements for financial audits, they should include a statement in the auditors' report that they performed the audit in accordance with GAGAS

Supplementary Information Paragraph

- If YB Report is separate, include AU-C 725 paragraph in the auditors' report on the FS that states they are issuing additional reports
 - State report is an integral part of a GAGAS audit in considering the audited entity's internal control over financial reporting and compliance

Yellow Book Report

- When opining on financial statements, auditors should also report on internal control over **financial reporting** and on compliance with provisions of laws, regulations, contracts, or grant agreements that have a **material effect on the FS**
 - Whether or not they identify internal control deficiencies or instances of noncompliance

Yellow Book Findings

- Significant deficiencies and material weaknesses in internal control over financial reporting
- Instances of fraud and noncompliance with provisions of laws or regulations that have a material effect on the financial statements
- Any other instances that warrant the attention of those charged with governance

Level of Assurance

- Auditors should also state in the reports whether the tests they performed provided sufficient, appropriate evidence to **support opinions** on the effectiveness of internal control and on compliance with provisions of laws, regulations, contracts, or grant agreements
- Not required to opine:
 - Integrated audit is an option

UG Report

- A report on compliance for each major program and a report on internal control over compliance
 - Describes the scope of testing of internal control over compliance
 - Includes an opinion or disclaimer of opinion as to whether the auditee complied with Federal statutes, regulations, and the terms and conditions of Federal awards which could have a direct and material effect on each major program
 - Refer to the separate schedule of findings and questioned costs

UG Findings

- Significant deficiencies and material weaknesses over a type of compliance requirement for a major program
- Significant instances of abuse relating to a major program
- Material noncompliance in relation to a type of compliance requirement for a major program
- Likely or known questioned costs are greater than \$25k for a major program

UG Findings Cont'd

- Known questioned costs are greater than \$25k for any federal program
- Unless addressed in another finding, a finding explaining why a major program did not obtain an unmodified opinion
- Unless addressed in another finding and not prohibited by GAGAS, a finding for known or likely fraud affecting a federal award
- Summary Schedule of Prior Audit Finding materially misrepresents the status of any prior audit finding

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SFQC



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Schedule of Findings & Questioned Costs

- Three Sections:
 1. Summary of Auditor Results
 2. Findings relating to the FS which are required to be reported in accordance with GAGAS
 3. Findings and questioned costs for federal awards

SFQC – Summary of Auditor's Results

- Type of auditor's report on the FS
 - Unmodified, Qualified, Adverse, Disclaimer

SFQC – Summary of Auditor's Results Cont'd

- Internal Control over Financial Reporting
 - Material weaknesses identified?
 - Significant deficiencies identified?
- Disclosed noncompliance material to FS?

SFQC – Summary of Auditor's Results Cont'd

- Internal Control over Major Programs
 - Material weaknesses identified?
 - Significant deficiencies identified?
- Type of auditor's report issued on compliance for major programs
 - Unmodified, qualified, adverse, or disclaimer
- Disclosed UG Findings?

SFQC – Summary of Auditor's Results Cont'd

- Identification of major programs
- Dollar threshold used to distinguish between type A and type B programs
- Whether the auditee qualified as low-risk auditee

SFQC – Part 2 (Financial Statements)

- This section includes all findings related to the audit of the financial statements that are required to be reported by GAAS and GAGAS
- Required GAGAS finding elements

SFQC – Part 3 (Federal Awards)

- This section includes all findings required to be reported by UG
- Required UG audit finding elements

Data Collection Form and Findings

- Findings are summarized in DCF
 - Ensure consistency between DCF and SFQC

Elements of a Finding



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Required Elements of a Finding

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Identifying Information

- Federal program and specific Federal award identification including the assistance listing title and number
- Federal award identification number & year
- Name of Federal agency
- Name of the applicable pass-through entity

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Criteria

- The criteria or specific requirement upon which the audit finding is based, including the Federal statutes, regulations, or the terms and conditions of the Federal awards
- Criteria generally identify the required or desired state or expectation with respect to the program or operation
- Criteria provide a context for evaluating evidence and understanding findings

Condition

- The condition found, including facts that support the deficiency identified in the audit finding

Cause

- A statement of cause that identifies the reason or explanation for the condition or the factors responsible for the difference between the situation that exists (condition) and the required or desired state (criteria), which may also serve as a basis for recommendations for corrective action

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Effect

- The possible asserted effect to provide sufficient information to the auditee and Federal agency, or pass-through entity in the case of a subrecipient, to permit them to determine the cause and effect to facilitate prompt and proper corrective action
- A statement of the effect or potential effect should provide a clear, logical link to establish the impact or potential impact of the difference between the condition and the criteria

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Questioned Cost

- Identification of questioned costs and how they were computed
- Known questioned costs must be identified by applicable assistance listing number(s) and applicable Federal award identification number(s)

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Perspective

- Information to provide proper perspective for judging the prevalence and consequences of the audit findings
 - i.e. whether the audit findings represent an **isolated** instance or a **systemic** problem
 - Instances identified **must** be related to the universe and the number of cases examined and be quantified in terms of dollar value
 - The auditor **should** report whether the sampling was a **statistically valid** sample

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Repeat Finding

- Identification of whether the audit finding was a repeat of a finding in the immediately prior audit and if so, any applicable prior year audit finding numbers

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Recommendation

- Recommendations to prevent future occurrences of the deficiency identified in the audit finding

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Views of Responsible Officials

- Views of responsible officials of the auditee

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3, 2, 1 Method of Applying New Knowledge

3 things I learned

2 actions to apply what I learned

1 way I will share my learning



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Let's Keep in Touch

-  gls.advancecpe.com (*webinar*)
-  gls.lcvista.com (*on-demand*)
-  moneymattersfornonprofits.com
-  galassolearningsolutions.com/subscribe
-  linkedin.com/company/galassolearning

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What Questions Do You Have?



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