

The Single Audit PBC Checklist

What your auditor will request for a Single Audit

This is the core request list for a Single Audit. Have these complete, reconciled, and organized before fieldwork begins. Provide program-specific items only for the federal programs determined to be major. For the full program-by-program list, see our complete HUD & Federal Program PBC Request List.

REQUESTED ITEM	PROVIDED (Y / N)
Entity & Governance	
1 Trial balance and general ledger for the period under audit	☐
2 Organizational chart and current accounting policies and procedures	☐
3 Board and committee minutes from the fiscal year beginning through fieldwork	☐
4 Internal control narratives or process documentation over compliance	☐
The SEFA	
1 Schedule of Expenditures of Federal Awards (SEFA) and its notes	☐
2 Support for SEFA preparation and evidence of management review	☐
3 Reconciliation of the SEFA to the general ledger	☐
Federal Award Documentation (per major program)	
1 Grant agreements, award notifications, and amendments	☐
2 Program budgets and approved budget revisions	☐
3 Financial and performance reports submitted to grantors	☐
4 Draw request listings with supporting expenditures	☐
Compliance Requirements (direct & material, per major program)	
1 Documentation supporting allowable costs or allowable activities	☐
2 Cash management and drawdown support	☐
3 Eligibility determinations and support	☐
4 Procurement, and suspension and debarment documentation	☐
5 Reporting submitted under the award	☐
6 Subrecipient monitoring documentation, if applicable	☐
7 Support for any special tests and provisions applicable to the program	☐

Transaction Support (for auditor selections)

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|---|--|--------------------------|
| 1 | Invoices, purchase orders, and contracts for selected disbursements | ☐ |
| 2 | Cancelled checks or payment confirmations | ☐ |
| 3 | Payroll records, pay-rate support, and the payroll provider SOC report | ☐ |

Program-Specific Files (for selections, per program)

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|---|---|--------------------------|
| 1 | Tenant / beneficiary eligibility files and income certifications | ☐ |
| 2 | Rent calculation and, where applicable, utility allowance support | ☐ |
| 3 | HAP contracts and registers, for voucher and project-based programs | ☐ |
| 4 | Inspection reports, for programs with physical-condition requirements | ☐ |

Prior-Year Audit

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|---|--|--------------------------|
| 1 | Prior-year reporting package | ☐ |
| 2 | Summary schedule of prior audit findings | ☐ |
| 3 | If there were prior-year findings, evidence they were resolved and corrective actions cleared the issues | ☐ |

Approaching a Single Audit and want these ready before fieldwork?

Kearney & Partners helps PHAs, HFAs, and nonprofits build audit-ready processes year-round. Schedule a free consultation at [kearneypartners.com](https://www.kearneypartners.com).