



July 1, 2026

RE: Fiscal Year 2023 Single Audit

The purpose of this communication is to provide a status update by federal and state major program for the FY 2023 Single Audit.

Federal Major Programs - AIP, ARPA, FAHP, FTC, FEMA  
 State Major Program - DCCED

**Major Programs: Testwork is complete, and partner review is in progress:**

- Airport Improvement Program (Federal)
- ARPA (Federal)
- FAHP (Federal)
- FTC (Federal)
- DCCED (State)

**General Single Audit Requests**

Compliance Requirement	Completion Phase	Status	Outstanding Items
SEFA and SSFA	On Hold	BDO last returned the SEFA and SSFA to the Muni on 5/21/26 for missing grant award IDs, award amounts, and pass-through identifying information for grants with incomplete data in SAP.	Request #147 & Request #148
DHSS Schedules	On Hold	BDO last returned the DHSS Schedules to the Muni on 6/24/26 for unreconciled differences between expenditures per DHSS schedules and expenditures per the SEFA.	Request #227

**FEMA**

Compliance Requirement	Testing Phase	Status	Outstanding Items
A, B, H, and N - Nonpayroll and Payroll Expense Testing	Testing in process	BDO to return certain samples on 7/1/26.	Request #305 & #307
L - Reporting	Complete	Complete	Complete