



The Single Audit Reporting Package

What Does it all Mean ???

Morgan Aronson
National Single Audit Coordinator
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September 24, 2014



2 CFR 200.205(c)(4)

Federal awarding agency review of risk posed by applicants.

- (c) In evaluating risks posed by applicants, the Federal awarding agency may use a risk-based approach and may consider any items such as the following:
 - (4) Reports and findings from audits performed under Subpart F – Audit Requirements of this Part or the reports and findings of any other available audits ...



Unmodified Opinion

(formerly “unqualified” opinion)

Financial Statements

Financial statements are presented fairly, in all material respects, in accordance with the applicable financial reporting framework.

Compliance

Entity complied, in all material respects, with applicable compliance requirements.



Qualified Opinion

Financial Statements

Misstatements are material but not pervasive,

OR

Auditor is unable to obtain evidence to conclude that statements are free from misstatement but the possible effect of undetected misstatements is material but not pervasive.

Compliance

Noncompliance is material but not pervasive,

OR

Auditor is unable to obtain evidence to conclude that entity is compliant but the possible effect of undetected noncompliance is material but not pervasive.



Adverse Opinion

Financial Statements

Misstatements are material and pervasive.

Compliance

Noncompliance is material and pervasive.



Disclaimer of Opinion

Financial Statements

Auditor is unable to obtain evidence to conclude that statements are free from misstatement and the possible effect of undetected misstatements is material and pervasive.

Compliance

Auditor is unable to obtain evidence to conclude that entity is compliant and the possible effect of undetected noncompliance is material and pervasive.



Internal Control *Deficiency*

Financial Statements

The design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis.

Compliance

The design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance on a timely basis.



Internal Control

Material Weakness

Financial Statements

Deficiency, or combination of deficiencies, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis.

Compliance

Deficiency, or combination of deficiencies, such that there is a reasonable possibility that material noncompliance with a compliance requirement will not be prevented, or detected and corrected, on a timely basis.



Internal Control *Significant Deficiency*

Financial Statements

Deficiency, or combination of deficiencies, that is less severe than a material weakness yet important enough to merit attention by those charged with governance.

Compliance

Deficiency, or combination of deficiencies, that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.



Key Parts of the Report

Independent Auditors' Report

Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*

Report on Compliance for Each Major Federal Program and Report on Internal Control over Compliance Required by OMB Circular A-133

Schedule of Findings and Questioned Costs



Independent Auditors' Report

McGladrey LLP



Independent Auditor's Report

To the Board of Directors
Civil War Trust
Hagerstown, Maryland

Report on the Financial Statements

We have audited the accompanying consolidated financial statements of Civil War Trust and Affiliates (the Trust) which comprise the consolidated balance sheet as of December 31, 2013, and the related consolidated statements of activities, functional expenses, and cash flows for the year then ended and the related notes to the consolidated financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these consolidated financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of consolidated financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these consolidated financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the consolidated financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the consolidated financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the consolidated financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the consolidated financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the consolidated financial statements referred to above present fairly, in all material respects, the financial position of the Trust as of December 31, 2013, and the changes in their net assets and their cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Report on Summarized Comparative Information

We have previously audited the Trust's 2012 consolidated financial statements, and we expressed an unmodified audit opinion on those audited consolidated financial statements in our report dated March 12, 2013. In our opinion, the summarized comparative information presented herein as of and for the year ended December 31, 2012, is consistent, in all material respects, with the audited consolidated financial statements from which it has been derived.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued a report, dated March 24, 2014, on our consideration of the Trust's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal controls over financial reporting and compliance and the results of that testing and not to provide an opinion on the internal controls over financial reporting or compliance. That report is an integral part of the audit performed in accordance with *Government Auditing Standards* in considering the Trust's internal control over financial reporting and compliance.

Gaithersburg, Maryland
March 24, 2014



What to look for in the IAR

- Opinion (or disclaimer of opinion) on the financial statements.
 - **Unmodified opinion** – “In our opinion, the ...”
 - **Qualified opinion** – “In our opinion, except for ...”
 - **Adverse opinion** – “In our opinion, because of ...”
 - **Disclaimer of opinion** – “...we do not express an opinion on these financial statements.”
- “Going concern” paragraph



Going Concern

- Continuation of an entity as a going concern is assumed in the absence of significant information to the contrary.
- The inclusion of a “going concern” paragraph indicates there is substantial doubt about the entity’s ability to continue as a going concern for a reasonable period of time (one year beyond the date of the financial statements).

Emphasis of Matter

Going Concern

The accompanying financial statements have been prepared assuming that the Tribe will continue as a going concern. As discussed in Note 8 to the financial statements, the Tribe has an accumulated total fund balance deficit of \$434,197 as of December 31, 2012. This condition raises substantial doubt about the Tribe’s ability to continue as a going concern. The financial statements do not include any adjustments that might result from the outcome of this uncertainty.



Report on Internal Control Over Financial Reporting



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Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance With *Government Auditing Standards*

To the Board of Trustees
The Howard University
Washington, DC

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of The Howard University (the "University"), which comprise the statement of financial position as of June 30, 2013, and the related statements of activities and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated November 25, 2013.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the University's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the University's internal control. Accordingly, we do not express an opinion on the effectiveness of the University's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as described in the accompanying schedule of findings and questioned costs, we identified certain deficiencies in internal control that we consider to be material weaknesses and significant deficiencies.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. We consider the deficiencies identified below and described in greater detail in the accompanying schedule of findings and questioned costs as items 2013-1 through 2013-7 to be material weaknesses.

Finding Number	Description
2013-1	Governance Considerations
2013-2	Employee On-boarding Process
2013-3	Procurement Policies
2013-4	Segregation of Duties

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Finding Number	Description
2013-5	Logical Access - User Administration
2013-6	Accrual Process
2013-7	Journal Entries - Hospital

A *significant deficiency* is a deficiency or a combination of deficiencies in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the deficiencies identified below and described in greater detail in the accompanying schedule of findings and questioned costs as items 2013-8 through 2013-22 to be significant deficiencies.

Finding Number	Description
2013-8	Physical Security
2013-9	Back-up and Recovery
2013-10	Retention of Documentation
2013-11	Cross-training of Professionals
2013-12	Application Security (nVision)
2013-13	Logical Access - Segregation of Duties (Banner)
2013-14	Information Systems Training
2013-15	System Capabilities
2013-16	Financial Reporting
2013-17	Disaster Recovery and Business Continuity
2013-18	Program Change Management
2013-19	Information Technology Governance and Organization
2013-20	Logical Access (Network and Lawson)
2013-21	Account Reconciliation Process - Hospital
2013-22	Employee Terminations - Hospital

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the University's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed an instance of noncompliance or other matters that is required to be reported under *Government Auditing Standards* and which is described in the accompanying schedule of findings and questioned costs as item 2013-3.

The University's Response to Findings

The University's response to the findings identified in our audit are described in the accompanying schedule of findings and questioned costs. The University's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.



Report on Internal Control Over Financial Report



Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the result of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

BDO USA, LLP

November 25, 2013



What to look for in the Report on Internal Control Over Financial Reporting

- Deficiencies in internal control
 - Issues affecting the reliability of the entity's financial management system
 - Accounting weaknesses
 - Outdated or nonexistent policies and procedures
- Noncompliance
 - Late submission of single audit reporting package (some IPAs include this as a finding in this report)



Report on Compliance



REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE AS REQUIRED BY OMB CIRCULAR A-133

INDEPENDENT AUDITORS' REPORT

The Board of Trustees
Zoological Society of Cincinnati and
Cincinnati Zoo Foundation, Inc.:

Report on Compliance for Each Major Federal Program

We have audited Zoological Society of Cincinnati and Cincinnati Zoo Foundation, Inc.'s compliance with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* that could have a direct and material effect on each of Zoological Society of Cincinnati and Cincinnati Zoo Foundation, Inc.'s major federal programs for the year ended March 31, 2013. Zoological Society of Cincinnati and Cincinnati Zoo Foundation, Inc.'s major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

Auditors' Responsibility

Our responsibility is to express an opinion on compliance for each of Zoological Society of Cincinnati and Cincinnati Zoo Foundation, Inc.'s major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Zoological Society of Cincinnati and Cincinnati Zoo Foundation, Inc.'s compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of Zoological Society of Cincinnati and Cincinnati Zoo Foundation, Inc.'s compliance.

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Opinion on Each Major Federal Program

In our opinion Zoological Society of Cincinnati and Cincinnati Zoo Foundation, Inc. complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended March 31, 2013.

Other Matters

The results of our auditing procedures disclosed an instance of noncompliance, which is required to be reported in accordance with OMB Circular A-133 and which is described in the accompanying schedule of findings and questioned costs as item 2013-1. Our opinion on each major federal program is not modified with respect to this matter.

Zoological Society of Cincinnati and Cincinnati Zoo Foundation, Inc.'s response to the noncompliance finding identified in our audit is described in the accompanying schedule of findings and questioned costs. Zoological Society of Cincinnati and Cincinnati Zoo Foundation, Inc.'s response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

Report on Internal Control over Compliance

Management of Zoological Society of Cincinnati and Cincinnati Zoo Foundation, Inc. is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Zoological Society of Cincinnati and Cincinnati Zoo Foundation, Inc.'s internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Zoological Society of Cincinnati and Cincinnati Zoo Foundation, Inc.'s internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, we identified a deficiency in internal control over compliance, as described in the accompanying schedule of findings and questioned costs as item 2013-1 that we consider to be a significant deficiency.



Report on Compliance

Zoological Society of Cincinnati and Cincinnati Zoo Foundation, Inc.'s response to the internal control over compliance findings identified in our audit is described in the accompanying schedule of findings and questioned costs. Zoological Society of Cincinnati and Cincinnati Zoo Foundation, Inc.'s response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.

Clark, Schaefer, Hardnett & Co.

Cincinnati, Ohio
August 8, 2013



What to look for in the Report on Compliance

- Deficiencies in internal control
 - Expenditures without supporting documentation
 - Outdated or nonexistent policies and procedures
 - No segregation of duties
- Noncompliance
 - Failure to minimize time between receipt and disbursement of federal funds
 - Subawarding and subcontracting without consideration of suspension and debarment
 - Late submission of required reports



Schedule of Findings and Questioned Costs

Summary of Audit Results

Civil War Trust And Affiliates

Schedule Of Findings And Questioned Costs
Year Ended December 31, 2013

Section I. Summary Of Auditor's Results

Financial Statements

Type of auditor's report issued: Unmodified

Internal control over financial reporting:

- Material weakness(es) identified? Yes No
- Significant deficiency(ies) identified? Yes None Reported

Noncompliance material to financial statements noted? Yes No

Federal Awards

Internal control over major programs:

- Material weakness(es) identified? Yes No
- Significant deficiency(ies) identified? Yes None Reported

Type of auditor's report issued on compliance for major programs: Unmodified

Any auditor findings disclosed that are required to be reported in accordance with Section 510(a) of OMB Circular A-133? Yes No

Identification of major programs:

<u>CFDA Number</u> 15.928	<u>Name of Federal Program or Cluster</u> American Battlefield Preservation Program
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Dollar threshold used to distinguish between Type A and Type B programs: \$300,000

Auditee qualified as low-risk auditee? X Yes No

(Continued)

Independent Auditors' Report

Report on IC Over Financial Reporting

Report on Compliance



Low-Risk Auditee

- Determined by the auditor
- Based on criteria found in A-133 §__.530
- Indicates minimum amount of audit coverage
 - Does auditee qualify as a low-risk auditee? **NO**
 - Auditor must audit major programs with Federal expenditures that, in the aggregate, encompass at least **50%** of total Federal expenditures.
 - Does auditee qualify as a low-risk auditee? **YES**
 - Auditor must audit major programs with Federal expenditures that, in the aggregate, encompass at least **25%** of total Federal expenditures.



Schedule of Findings and Questioned Costs

NICE RIDE MINNESOTA SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED) YEAR ENDED DECEMBER 31, 2013

B. FINDINGS – FINANCIAL STATEMENT AUDIT

CURRENT YEAR

Finding 2013-001: Audit adjustments

Statement of Condition: During the audit, an adjustment was made that was significant to the financial statements as a whole. This adjustment recorded an additional grant receivable and temporarily restricted revenue of \$50,000.

Criteria: Management is responsible for establishing and maintaining internal controls, including monitoring, and for the fair presentation in the statements of financial position, activities, functional expenses, and cash flows, including the notes to the financial statements, in conformity with generally accepted accounting principles (GAAP).

Possible Asserted Effect: The Organization does not have a system of internal controls that would enable management to conclude the financial statements and related disclosures are complete and presented in accordance with GAAP.

Auditor Recommendation: We recommend the Organization establish procedures over financial reporting to assure all necessary adjustments are made to the financial statements.

Management's Response: As of March 2014 financial statement close, a document will be completed and reviewed to summarize the grants and sponsorships that are received within the current month. Executed contracts will be reviewed and summary information (including reporting requirements) will be tracked through a contract control worksheet. This worksheet will be reviewed on a monthly basis prior to closing out the general ledger for the month. Revenue will be recognized based on conditions and restrictions of each specific grant or sponsorship agreement in accordance with GAAP.

C. FINDINGS – MAJOR FEDERAL AWARD PROGRAMS AUDIT

CURRENT YEAR

Finding 2013-002: Reporting requirements CFDA 15.941

Statement of Condition: During the year, it was noted that the Organization was required to submit both an interim financial report and performance report as required within their grant agreement. It was discovered during the audit that the Organization did not complete or submit either of these reports.

Questioned Costs: None

Criteria: Controls should be in place to ensure that the Organization complies with all reporting and other milestone requirements as laid out in the grant agreement.

Possible Asserted Effect: Timely performance and financial information was not received by the grantor agency.

NICE RIDE MINNESOTA SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED) YEAR ENDED DECEMBER 31, 2013

C. FINDINGS – MAJOR FEDERAL AWARD PROGRAMS AUDIT (CONTINUED)

CURRENT YEAR (CONTINUED)

Finding 2013-002: Reporting requirements (Continued) CFDA 15.941 (Continued)

Auditor Recommendation: We recommend reviewing the controls in place to ensure that all future reporting requirements are completed both accurately and timely.

Corrective Action Plan/Management's Response:

Actions Planned in Response to Finding: As of March 2014 financial statement close, a document will be completed and reviewed to summarize the grants and sponsorships that are received within the current month. Executed contracts will be reviewed and summary information (including reporting requirements) will be tracked through a contract control worksheet. This worksheet will be reviewed on a monthly basis prior to closing out the general ledger for the month. Revenue will be recognized based on conditions and restrictions of each specific grant or sponsorship agreement in accordance with GAAP.

Responsible Party: Accountant, Consultant, and Board Treasurer

Planned Completion for Corrective Action Plan: financial statement close for March 2014

Plan to Monitor Completion of Corrective Action Plan: information will be reviewed monthly by the responsible parties.

PRIOR YEAR

None



Form SF-SAC (Data Collection Form)

Zoological Society of Cincinnati and Cincinnati Zoo Foundation, Inc.

Combined Financial Statements and
Additional Financial Information
March 31, 2013, March 31, 2012 and December 31, 2011
(with Independent Auditors' Report)

OMB No. 0348-0057		U.S. Dept. of Comm. - Econ and Stat Admin. - U.S. Census Bureau	
09/17/2013		ACTING AS COLLECTING AGENT FOR OFFICE OF MANAGEMENT AND BUDGET	
GENERAL INFORMATION		REPORTID: 575906 VERSION:1	
1. Fiscal Period End Date	2. Type of Circular A-133 Audit		
3/31/2013	Single Audit		
3. Audit Period Covered	If Audit Period Other, Number of months		
Annual			
4. Auditee Identification Numbers		d. Auditee Data Universal Numbering System (DUNS) Number	
a. Auditee Employer Identification Number (EIN)		e. Are multiple DUNS covered in this report?	
31-0537171		No	
b. Are multiple EINS covered in this report?		If Yes, the additional DUNS are listed on	
No		Additional DUNS	
If Yes, the additional EINS are listed on		Additional EINS	
5. AUDITEE INFORMATION		6. PRIMARY AUDITOR INFORMATION	
a. Auditee Name		a. Audit Firm / Organization Name	
ZOOLOGICAL SOCIETY OF CINCINNATI AND THE CIN		CLARK, SCHAEFER, HACKETT & CO	
b. Auditee Address (Number and street)		b. Audit Firm / Organization EIN	
3400 VINE STREET		31-0800053	
Auditee City		c. Audit Firm / Organization Address (Number and street)	
CINCINNATI		ONE EAST FOURTH STREET, SUITE 1200	
Auditee State		Auditor Firm/Organization City	
OH		CINCINNATI	
Auditee ZIP Code		Auditor Firm/Organization State	
45220		OH	
c. Auditee Contact Name		Auditor Firm/Organization ZIP Code	
LORI VOSS		45202	
Auditee Contact Title		d. Primary Auditor Name	
CHIEF FINANCIAL OFFICER		BRIAN TODD, CPA	
d. Auditee Contact Telephone		Primary Auditor Title	
(513)487-3387		SHAREHOLDER	
e. Auditee Contact Fax		e. Primary Auditor Contact Telephone	
(513)559-7790		(513)241-3111	
Auditee Contact E-mail		f. Primary Auditor Contact Fax	
LORI.VOSS@CINCINNATIZOO.ORG		(513)241-1212	
		g. Primary Auditor Contact E-mail	
		BTODD@CSHCO.COM	
		7. Was a secondary auditor used?	
		No	
		8. If Yes, the additional auditors are listed on	
		Secondary Auditors	



Form SF-SAC (Data Collection Form)

Zoological Society of Cincinnati and Cincinnati Zoo Foundation, Inc.
Schedule of Findings and Questioned Costs
Year Ended March 31, 2013

Section I - Summary of Auditors' Results

Financial Statements

Type of report issued on financial statements: unqualified
Internal control over financial reporting:
Material weakness(es) identified? none
Significant deficiencies identified not considered to be material weaknesses? none
Noncompliance material to financial statements noted? none

Federal Awards

Internal control over major programs:
Material weakness(es) identified? none
Significant deficiencies identified not considered to be material weaknesses? yes
Type of auditors' report issued on compliance for major programs: unqualified
Any audit findings that are required to be reported in accordance with Circular A-133, Section .510(a)? yes
Identification of major programs:
CFDA 15.929 ARRA – Saving America's Treasures
CFDA 45.301 Museums for America
Dollar threshold to distinguish between Type A and Type B Programs: \$300,000
Auditee qualified as low-risk auditee? no

Section II - Financial Statement Findings

None

Form SF-SAC Single Audit Data Collection Form	REPORTID: S75906	VERSION:1
FINANCIAL STATEMENTS SUMMARY		
1.Type of audit report		
Unmodified		
2. Is a 'going concern' emphasis-of-matter paragraph included in the audit report?		
No		
3.Is a significant deficiency disclosed?		
No		
4.Is a material weakness disclosed?		
No		
5.Is a material noncompliance disclosed?		
No		
FEDERAL PROGRAMS SUMMARY		
1.Does the auditor's report include a statement that the auditee's financial statements include departments, agencies, or other organizational units expending \$500,000 or more in Federal awards that have separate A-133 audits which are not included in this audit? (AICPA Audit Guide)		
No		
2.What is the dollar threshold to distinguish Type A and Type B programs? (OMB Circular A-133 § .520(b))		
\$300,000		
3.Did the auditee qualify as a low-risk auditee? (§ .530)		
No		
4.Were Prior Audit Findings related to direct funding shown in the Summary Schedule of Prior Audit Findings? (§ .315(b))		
No		
5.Indicate which Federal agency(ies) have current year audit findings related to direct funding or prior audit findings shown in the Summary Schedule of Prior Audit Findings related to direct funding.		
15 - Department of the Interior		



Form SF-SAC Single Audit Data Collection Form					REPORTID: 575906 VERSION:1					
6. FEDERAL AWARDS EXPENDED DURING FISCAL YEAR										
Federal Agency Prefix 1	Extension 2	Federal Program Name (c)	Amount Expended (d)	R&D (e)	Loan/Loan Guarantee (f)	ARRA 3 (g)	Direct Award (h)	Major Program (MP) (i)	If yes (MP), type of audit report 4 (j)	Number of Audit Findings (k)
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
15	631	PARTNERS FOR FISH AND WILDLIFE	\$6,602	N	N	N	Y	N		0
15	929	ARRA - SAVING AMERICA'S TREASURERS	\$276,556	N	N	Y	Y	Y	Unmodified	1
45	301	MUSEUMS FOR AMERICA	\$115,325	N	N	N	Y	Y	Unmodified	0
45	312	NATIONAL LEADERSHIP GRANTS	\$167,833	N	N	N	Y	N		0
		Total Federal Awards Expended:	\$566,316							

Zoological Society of Cincinnati and Cincinnati Zoo Foundation, Inc.
 Schedule of Expenditures of Federal Awards
 Year Ended March 31, 2013

<u>Federal Grantor/Pass Through Entity/Program Title</u>	<u>Federal CFDA Number</u>	<u>Expenditures</u>
<u>U.S. Department of the Interior Fish and Wildlife Service</u>		
Partners for Fish and Wildlife	15.631	\$ 6,602
<u>U.S. Department of the Interior National Park Service</u>		
ARRA - Saving America's Treasures	15.929	276,556
<u>Institute of Museum and Library Services</u>		
Museums for America	45.301	115,325
National Leadership Grants	45.312	<u>167,833</u>
Total Institute of Museum and Library Services		<u>283,158</u>
		\$ <u>566,316</u>



Form SF-5AC Single Audit Data Collection Form					REPORTID: 575906		VERSION:1			
7. FEDERAL AWARD FINDINGS										
Federal Agency Prefix	Extension	Federal Program Name	Audit Finding Reference Number	Type(s) of Compliance Requirement(s) ¹	Compliance Findings ²		Internal Control Findings ²		Questioned Costs	
					Modified Opinion	Other Matters	Material Weakness	Significant Deficiency		Other Findings ²
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
15	929	ARRA - SAVING AMERICA'S TREASURE	2013-1	L	N	Y	N	Y	N	N

¹ Enter the letter(s) of all type(s) of compliance requirement(s) that apply to audit findings (i.e., noncompliance, significant deficiency (including material

² There are 9 valid combinations of 'Compliance Findings,' 'Internal Control Findings,' and 'Other Findings' for each Federal program with findings. (See in

Zoological Society of Cincinnati and Cincinnati Zoo Foundation, Inc.
 Schedule of Findings and Questioned Costs
 Year Ended March 31, 2013

Section III - Federal Award Findings and Questioned Costs

2013-1 ARRA – Saving America’s Treasures, CFDA 15.929

Criteria: Reporting. The grant agreement requires submission of semi-annual interim progress reports.

Condition: We noted one instance out of two required interim progress reports, for which no documentation was retained to support completion and timely submission of required interim progress reports.

Effect of Condition: The funder may require additional interim progress reporting.

Cause of Condition: The Organization’s internal control process to monitor compliance with reporting requirements did not function as designed.

Recommendation: The Organization should increase monitoring of internal controls over reporting to ensure documentation is retained to support all reports required by the grant and ensure timely submission of all reports.

Management’s Response: We have reviewed internal processes with supervisory staff to ensure compliance with reporting requirements.



Questions ???

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