

**Las Vegas TGA Part A Program
Policy Statement
Provider Submission of A-133 Audit**

Policy Statement

The federal government requires that any agency contracted to provide services funded via federal dollars equal to, or in excess of \$500,000, must have performed and submitted to its funding agency a OMB A-133 compliant audit.

Procedure

All agencies receiving funding equal to or in excess of (\$500,000) shall have performed by an outside auditing firm, a OMB A-133 compliant audit. This audit shall be submitted to the Ryan White Program staff upon its completion.

Ryan White Program staff shall review in its entirety the submitted audit with particular reference to any finds and/or conditions that related to Ryan White Part A funds.

Upon review, Ryan White Program staff shall:

- a) In the event of a clean audit (no significant finds or conditions) shall inform in writing the submitting agency or the receipt, review and filing of the audit.
- b) In the event of significant findings or conditions, shall inform the submitting agency of the identification of the findings and/or conditions and shall perform the following
 - a. Shall request the development (if not already provided in the report) a management response,
 - b. Shall stipulate a timeframe for the corrective action in the management's response, and,
 - c. Shall follow up with the submitting agency within the timeframe stipulated to confirm the appropriate actions were developed and implemented to address fully and satisfactorily, the identified findings/conditions.

All communication noted above shall be done in writing and shall be maintained in the providers master file in the Ryan White program offices.