**Description of Tasks**

**Pre-Audit**: This task involves working with other areas at Purdue to validate and provide initial tracking of federal awards that are managed and not managed by Sponsored Program Services. Data are gathered and validated for submission to the State Board of Accounts as a preliminary view of the activity for the fiscal year to use for audit planning. This task starts in April and ends in June.

**Sub-Recipient Notification**: This task involves identifying any sub-recipient on the previous year’s Single Audit and requesting either the sub-recipient’s completed Single Audit for the fiscal year or audited financial statement for the fiscal year. The process starts in April and generally ends in September.

**Single Audit Data Extraction**: This task starts after the Purdue fiscal year closes and involves pulling the final year’s expenditures, using the 6/32 update, that will be used in the audit.

**Single Audit Data Reconciliation**: This task starts after the data pull is completed. SPS individually validates the expenditure amounts and then provides our assessment to Purdue’s Accounting Department. Accounting reviews and validates the information. The reconciliation process goes into August.

**SEFA Creation**: Once the data pull is completed and initial reconciliation is completed the data is formatted to meet the standards of the auditing agency. This process generally begins in early August and ends in late August.

**SEFA Submission**: Once the SEFA report is created and reviewed by the Director of Information and Support Services the report is submitted to the auditing agency.

**Data Collection Creation**: The most recently data collection form is downloaded from the Federal Clearinghouse and the data used for the creation of the SEFA is then converted to meet the structure of the Data Collection Form. This process begins after the SEFA form is finalized and finished in August.

**Data Collection Submission**: The Data Collection form is provided to the State Board for review. Once approved and the audit is complete, it is submitted to the Federal Clearing House

**Federal Awards Single Audit**: Previously known as the OMB A-133 audit, the objective is to provide assurance to the federal government that the management and use of federal funds is appropriate according to uniform guidance. The State Board of Accounts will audit first the Financial Report starting in July each year and will then commence the Federal Awards audit once exit has occurred for the Financial Report usually around October 1 when they start the Federal Awards audit.