

taken to resolve the findings. [A Sample Management Decision letter](#) is included at the end of the chapter.

c. Monitor activities to ensure that corrective actions are taken and provide summaries/documentation supporting corrective actions taken to close out the single audit finding(s). The FHWA Audit Liaison will work with the divisions to close out findings reported through the OIG.

d. Document single audit review and oversight actions.

e. OMB Circular A-133 requires Federal agencies to issue a management decision on audit findings within six months after receipt of the audit report (see, §.405 of OMB A-133). Division offices should strive to resolve findings as quickly as possible. The division office should also work with the State DOT to ensure that sub-recipients are completing corrective actions.

3. **Results.** In accordance with the FIRE Order, the results of the Single Audit Review will be recorded in the agency's [Standard Working Papers](#) attached to the Tool Kit.

Federal Audit Clearing House Home Page

Instructions for Verifying Reports are Filed in the Federal Audit Clearinghouse

1. To search the Federal Audit Clearinghouse (FAC) database, go to the FAC homepage and Click on "Search the Single Audit Database." The next screen you will see is the "Single Audit Disclaimer Information" page; after reading the disclaimer, click on the "Retrieve Records" button.

2. Search options are broken out by two main categories:

a. **Search for Status of Submissions (Complete and Incomplete Records).** Select Option 1, Entity Search, and enter the complete 9-digit EIN number (see attached list of EINs by State).

b. **Search for Complete Records Only.** Select Option 3, Entity Search, and enter the complete 9-digit EIN.

3. Once you select one of the above options, scroll down to the bottom of the screen and click on "View Results" of your search.

4. The results of your search by EIN will appear as the next screen, and should list the auditee's name, fiscal year, status, and date the form was filed in the FAC. To obtain additional information (auditor's name, company, address, etc.), click on the auditee's name and a screen will appear listing this information. You can scroll down to the bottom of the page and click on page numbers (2 or 3) to get a summary of all Federal Agencies by Catalog of Federal Domestic Assistance having findings in the report as well as a description of the findings.

5. You may print a copy of this page to provide additional documentation identifying the date of the review.

Auditee Name	FY End Date	Biennial	Due Date	EIN	Cognizant Agency
State of Alabama	9/30		6/30>	636000619	HHS
State of Alaska	6/30		3/31	09260018	HHS

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State of Arizona	6/30		3/31	86600479 1	HHS

State of Arkansas	6/30		3/31	71084744 3	HHS
State of California	6/30		3/31	68028417 5	HHS
State of Colorado	6/30		3/31	84064473 9	HHS
State of Connecticut	6/30		3/31	06600079 8	HHS
State of Delaware	6/30		3/31	51600027 9	HHS
Government of the District of Columbia	9/30		6/30	53600113 1	HHS
State of Florida	6/30		3/31	59600187 4	HHS
State of Georgia	6/30		3/31	58097319 0	HHS
State of Hawaii, Department of Transportation, Highway	6/30		3/31	99025822 4	DOT
State of Idaho C/O Office of State Controller	6/30		3/31	69082000 1	HHS
State of Illinois Office of Man. and Budg.	6/30		3/31	37132018 8	HHS
State of Indiana	6/30		3/31	35600015 8	HHS
State of Iowa	6/30		3/31	42093396	HHS

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State of Kansas	6/30		3/31	48602992 5	HHS
Commonwealth of Kentucky	6/30		3/31	61060043 9	HHS
State of Louisiana	6/30		3/31	72600072 0	HHS
State of Maine	6/30		3/31	01600000 1	HHS
State of Maryland	6/30		3/31	52600203 3	HHS
Commonwealth of Massachusetts	6/30		3/31	04600228 4	HHS
Michigan Department of Transportation	9/30	EVEN	6/30	38600013 4	DOT
State of Minnesota	6/30		3/31	41600716 2	HHS
State of Mississippi	6/30		3/31	64600074 9	HHS

State of Missouri	6/30		3/31	44600098 7	HHS
State of Montana	6/30	ODD	3/31	81030240 2	HHS
State of Nebraska	6/30		3/31	47049123 3	HHS
State of Nevada	6/30		3/31	88600002 2	HHS

State of New Hampshire	6/30		3/31	02600061 8	HHS
State of New Jersey	6/30		3/31	21600092 8	HHS
New Mexico State Highway & Transportation Dept.	6/30		3/31	85600058 1	DOT
State of New York	3/31		12/30	14601320 0	HHS
State of North Carolina	6/30		3/31	56161158 8	HHS
State of North Dakota	6/30	EVEN	3/31	45030976 4	HHS
State of Ohio	6/30		3/31	31133482 0	HHS
State of Oklahoma	6/30		3/31	73601798 7	HHS
State of Oregon	6/30		3/31	93107070 7	HHS
Commonwealth of Pennsylvania	6/30		3/31	23600306 2	HHS
Puerto Rico Highway and Transportation Authority	6/30		3/31	66043380 8	DOT
State of Rhode Island and Providence Plantations	6/30		3/31	05600052 2	HHS
State of South Carolina	6/30		3/31	57600028 6	HHS
State of South Dakota	6/30		3/31	46600036 4	HHS
State of Tennessee	6/30		3/31	62600144 5	HHS