

Vermont Community Development Program

Single Audit Walk Through

Cassie Bell, Grants Management Analyst

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AGENCY OF COMMERCE & COMMUNITY DEVELOPMENT
DEPT. OF HOUSING & COMMUNITY DEVELOPMENT

Learning Objectives

Participants will be able to identify:

- **Why Single Audits are necessary**
- **When Single Audits need to happen**
- **Who is responsible for a Single Audit**
- **What is required in a Single Audit**



Why are Single Audits necessary?

- The Federal Government issued the **Uniform Guidance - Subpart F, 2 CFR 200**, stating all recipients of federal funds must have a Single Audit conducted when their total federal grant expenditures are \$750,000 or more during a fiscal year.
- **Specific Federal Funding Agency Requirements: Uniform Guidance: 2 CFR Chapter I, Chapter II; and 24 CFR, Part 570 Housing and Urban Development**, Community Development Block Grants
- <https://www.govinfo.gov/content/pkg/CFR-2013-title24-vol3/pdf/CFR-2013-title24-vol3-part570.pdf>



Why are Single Audits necessary?

- **State Requirements to Comply with Uniform Guidance:**
 - **Vermont State Bulletin 5**
 - The policies & procedures that govern the issuance & monitoring of grant awards issued by the State
 - Requires Pass-through entities to monitor subrecipients' compliance

Why are Single Audits necessary?

- **State Grant Agreement reflects Uniform Guidance**
 - Attachment C: Customary State Grant Provision
 - Attachment D: Other Provisions (CDBG Standard Provisions)
 - Attachment E: Certifications and Assurances – federal requirement for funds

Why are Single Audits necessary?

- **State Grant Agreement**
 - Is the legal instrument to secure federal funds
 - Defines project terms and relationship between State Pass Through & Subrecipient are defined
 - Expectations and responsibilities are laid out in the ‘four corners’ of document
 - Before you Sign, Ask ?’s

Why are Single Audits necessary?

Goal of Federal & State Requirements

- **To Ensure accountability of public funds**
- **Share joint responsibility** with Subrecipient for carrying out program activities and complying with federal & state laws and regulations.
- **Documentation:** Good record keeping is a must.

When do Single Audits happen?

With the Uniform Guidance, Compliance:

- Begins before the grant award, **at the time of application.**
- Requires States to use a Risk-Based Assessment to determine eligibility & highlight other risk factors of an applicant **before an award is made.**
- Carries on **throughout the life** of grant agreement.
- Continues until after final Financial Audit with Subrecipient Annual Report and a Single Audit, if required.

Who is responsible for an Audit?

- **Partners are defined as:**
- **Pass Through Entity** - State Agency/Department/Grantor = Federal Funds are 'passed through' to the State of Vermont Agency-Department
- **Subrecipient** – Municipal Grantees = are granted federal funds by a State Agency-Department
- **State Pass Through Entity & Municipal Subrecipient** enter into a Grant Agreement together



What is Required in a Single Audit? State

Compliance Requirements for State Pass-through entities:

- All agencies follow consistent procedures and grant agreements.
*See attachments below
- The **State Primary Pass-Through Agency** is responsible to review status of Subrecipient Annual Report and any required Single Audit.
- Each State Agency/Department is required to create a Granting Plan.

Grant Agreement: Attachment C, 31A

- **31. Requirements Pertaining Only to Federal Grants and Subrecipient Agreements:** If this Agreement is a grant that is funded in whole or in part by Federal funds:
 - **A. Requirement to Have a Single Audit:** The Subrecipient will complete the **Subrecipient Annual Report annually within 45 days after its fiscal year end**, informing the State of Vermont whether or not a Single Audit is required for the prior fiscal year.
 - **If a Single Audit is required**, the Subrecipient will submit a copy of the audit report to the granting Party within 9 months. If a single audit is not required, only the Subrecipient Annual Report is required.



Grant Agreement: Attachment C, 31A

- **31. A. continued**

- For fiscal years ending before December 25, 2015, a Single Audit is required if the subrecipient expends \$500,000 or more in Federal assistance during its fiscal year and must be conducted in accordance with OMB Circular A-133.
- For fiscal years ending on or after December 25, 2015, a **Single Audit is required if the subrecipient expends \$750,000 or more in Federal** assistance during its fiscal year and must be conducted in accordance with 2 CFR Chapter I, Chapter II, Part 200, Subpart F.
- **The Subrecipient Annual Report is required to be submitted within 45 days, whether or not a Single Audit is required.**



Grant Agreement: Attachment C, 31B

B. Internal Controls: In accordance with 2 CFR Part II, §200.303, the Party must establish and maintain effective internal control over the Federal award to provide reasonable assurance that the Party is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the award.

These internal controls should be in compliance with guidance in “Standards for Internal Control in the Federal Government” issued by the Comptroller General of the United States and the “Internal Control Integrated Framework”, issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO).

Grant Agreement: Attachment D, XII. Audit(s)

10/27/22 Updated language:

XII. (A). Grantees must complete and submit the State of Vermont's **Subrecipient Annual Report annually within 45 days after the grantees fiscal year end**. All submissions of both original and revised Subrecipient Annual Reports must be submitted through the online form, and the **State is no longer accepting the Subrecipient Annual Report paper versions via mail or email**.

Grantees must go to this link to submit their original or revised Subrecipient Annual Reports at: <https://finance.vermont.gov/suppliers-and-grantees>, select 'Subrecipient Annual Report' link and complete the online form.

For Common Subrecipient Annual Report questions visit:
<https://finance.vermont.gov/training-and-support/faqs-and-glossaries/grants-faq/sar>



What is Required in a Single Audit? Municipality

Compliance Requirements for Municipal Subrecipients

- A **Subrecipient Annual Report** must be completed and submitted to the State within 45 days after fiscal year end; which reports all Federal funds expended. (State & Direct)
 - This determines if a **Single Audit** is needed.
- **Single Audit** must be submitted to Federal Audit Clearinghouse and to all State Pass-through Agencies within 30 days of completion.

What is Required in a Single Audit? Municipality

Compliance Requirements for Municipal Subrecipients

Due within 30 days of auditor's report, or 9 months after fiscal year end to:

1. FAC: Federal Audit Clearinghouse -

<https://harvester.census.gov/facweb/default.aspx/> The FAC operates on behalf of the OMB: Office of Management and Budget and is the primary place for Single Audit reporting; and to

2. Each State Pass-through Entity listed on your Subrecipient Annual Report

- For a list of State Agency-Department contacts:

https://finance.vermont.gov/sites/finance/files/documents/FIN-B5_Dept_Contact_List_0.pdf



What is Required in a Single Audit? Municipality

200.508

The Auditee must:

- a. Procure or otherwise arrange for the audit...and ensure it is properly performed and submitted when due;
- b. Prepare appropriate financial statements, including the **schedule of expenditures of Federal award;**

What is Required in a Single Audit? Municipality

- c. Promptly follow up and take corrective action on audit findings, including preparation of a **summary schedule of prior audit findings** and a **corrective action plan**

- d. **Provide auditor** with access to personnel, accounts, books, records, supporting documentation and other information as needed for the audit.

What is Required in a Single Audit? Municipality

Properly Procuring an Auditor

- **2 CFR 200.509 (a) Auditor Procurement, is outlined below:**
 1. Objective is to obtain high quality audits;
 2. Proposals for auditing services must have clearly defined objectives and scope;
 3. Auditee **must** request a copy of firm's peer review report;



What is Required in a Single Audit? Municipality

4. Evaluate proposals based on:

- Responsiveness to request for proposal
- Relevant experience
- Availability of staff with professional qualifications and technical ability
- Results of peer and external quality control reviews; and
- price

What is Required in a Single Audit?

Auditing

- Independent CPA examines financial systems and project compliance
- Audits required are based on the level of federal funds expended or incurred in one fiscal year
- Funds expended versus funds received, based on Grantees accounting system

What is Required in a Single Audit?

Schedule of Expenditures of Federal Awards = SEFA

200.510 (b) Schedule of expenditures of Federal Awards at minimum, must include :

1. List Individual Federal programs by Federal Agency.
2. Federal awards received as a subrecipient
 - a. Name of Pass-through entity
 - b. Pass-through Grant number
- 3. Total** Federal Award expended for each individual Federal Program, and the Code of Federal Domestic Assistance (**CFDA**) #



What is Required in a Single Audit?

4. Total Paid **out to subrecipients** from each Federal Program.
5. Speak to loans and loan guarantees, and
6. Notes to include accounting policies used and whether or not elected to use 10% de minimis Indirect cost rate

* Examples below

Schedule of Expenditures of Federal Awards Key Parts

Schedule of Expenditures of Federal Awards must:

1. List Individual Federal Programs by Federal agency:
 - **Housing and Urban Development (HUD)**
2. Name and Grant Number when received as subrecipient:
 - a. Name: **ACCD – DHCD Dept of Housing & Community Development**
 - b. Number: **#07110-IG-2021-Municipality-000123**

Schedule of Expenditures of Federal Awards Key Parts

Schedule of Expenditures of Federal Awards must:

3. Total Federal Award expended for each individual Federal Program, and the Catalog of Federal Domestic Assistance (CFDA) #: **CDBG = 14.228**
4. Total Paid out to subrecipients from each Federal Program.
5. Speak to loans and loan guarantees, and
6. Notes to include accounting policies used and whether or not elected to use 10% de minimis Indirect cost rate



Schedule of Expenditures of Federal Awards Example

Sample SEFA: Schedule of Expenditures of Federal Awards

City of Example Schedule of Expenditures of Federal Awards For the Year Ended December 31, 2016								
Federal Agency (Pass-Through Agency)	Federal Program	CFDA Number	Other Award Number	Expenditures			Passed through to Subrecipients	Note
				From Pass- Through Awards	From Direct Awards	Total		
Highway Planning and Construction Cluster								
Federal Highway Administration (fhwa), Department of Transportation (via WA State Department of Transportation)	Highway Planning and Construction	20.205	TAP- 7034(002)/LA- 8362	216,000	-	216,000	0	1,2
Federal Highway Administration (fhwa), Department of Transportation (via WA State Department of Transportation)	Highway Planning and Construction	20.205	STPUL- 7031(003)/LA- 8373	2,200,000	-	2,200,000	1,000,000	1,2
Total Highway Planning and Construction Cluster:				2,416,000	-	2,416,000	1,000,000	
Highway Safety Cluster								
National Highway Traffic Safety Administration (nhtsa), Department of Transportation (via WA State Traffic Safety Commission)	State and Community Highway Safety	20.600	N/A	2,299	-	2,299	0	1,2
Total Highway Safety Cluster:				2,299	-	2,299	0	
Department of Homeland Security	Staffing for Adequate Fire and Emergency Response (SAFER)	97.083	2011-FH- 000439	-	198,900	198,900	0	1,2
Total Federal Awards Expended:				2,418,299	198,900	2,617,199	1,000,000	

The accompanying notes are an integral part of this schedule.

What is Required?

UG Subpart F. Auditees, 200.510, (b) 1-4 four (4) key parts can be found on the State of Vermont Grant Agreement Detail, Part 1 cover page as highlighted in yellow in the example below:

1. Grant #
 16. State Granting Agency:
 31. Federal CFDA #: 14.228
 32. Federal Program Title: CDBG
 39. Federal Awarding Agency: HUD
- *Total Federal Expenditures by Grant Award
 *Funds Passed through to Subrecipient =
 Check Attachment A for a Subawardee



STATE OF VERMONT GRANT AGREEMENT				Part 1 - Grant Award Detail			
SECTION I - GENERAL GRANT INFORMATION							
¹ Grant #: 07110-PG-2016-Bristol-00003				² Original <input checked="" type="checkbox"/> Amendment # _____			
³ Grant Title: Bristol Family Housing Feasibility							
⁴ Amount Previously Awarded: \$ 0.00		⁵ Amount Awarded This Action: \$ 30,000.00		⁶ Total Award Amount: \$ 30,000.00			
⁷ Award Start Date: 10/20/2016		⁸ Award End Date: 12/31/2018		⁹ Subrecipient Award: YES <input checked="" type="checkbox"/> NO <input type="checkbox"/>			
¹⁰ Vendor #: 39921		¹¹ Grantee Name: Town of Bristol					
¹² Grantee Address: PO Box 249, 1 South Street							
¹³ City: Bristol				¹⁴ State: VT		¹⁵ Zip Code: 05443	
¹⁶ State Granting Agency: Agency of Commerce and Community Development-DHCD						¹⁷ Business Unit: 07110	
¹⁸ Performance Measures: YES <input checked="" type="checkbox"/> NO <input type="checkbox"/>		¹⁹ Match/In-Kind: \$13,940 Description: See Attachment B - Payment Provisions and Project Budget, 4. Sources and Uses					
²⁰ If this action is an amendment, the following is amended: Amount: <input type="checkbox"/> Funding Allocation: <input type="checkbox"/> Performance Period: <input type="checkbox"/> Scope of Work: <input type="checkbox"/> Other: <input type="checkbox"/>							
SECTION II - SUBRECIPIENT AWARD INFORMATION							
²¹ Grantee DUNS #: 805663796				²² Indirect Rate: N/A		²³ FFATA: YES <input checked="" type="checkbox"/> NO <input type="checkbox"/>	
²⁴ Grantee Fiscal Year End Month (MM format): 6/30				_____% <small>(Approved rate or de minimis 10%)</small>		²⁵ R&D: <input type="checkbox"/>	
²⁶ DUNS Registered Name (if different than VISION Vendor Name in Box 11):							
SECTION III - FUNDING ALLOCATION							
STATE FUNDS							
Fund Type	²⁷ Awarded Previously	²⁸ Award This Action	²⁹ Cumulative Award	³⁰ Special & Other Fund Descriptions			
General Fund	\$0.00	\$0.00	\$0.00				
Special Fund	\$0.00	\$0.00	\$0.00				
Global Commitment <small>(includes subrecipient funds)</small>	\$0.00	\$0.00	\$0.00				
Other State Funds	\$0.00	\$0.00	\$0.00				
FEDERAL FUNDS <small>(includes subrecipient Global Commitment funds)</small>						Required Federal Award Information	
³¹ CFDA #	³² Program Title	³³ Awarded Previously	³⁴ Award This Action	³⁵ Cumulative Award	³⁶ FAIN	³⁷ Federal Award Date	³⁸ Total Federal Award
14.228	Community Development Block Grant (CDBG)	\$0.00	\$30,000.00	\$30,000.00	B-16-DC-001-001	7/22/2016	\$30,000.00
³⁹ Federal Awarding Agency: U.S. Department of Housing and Urban Development (HUD)		³⁸ Federal Award Project Description: CDBG					
		\$0.00	\$0.00	\$0.00			\$0.00

When a Single Audit is required, Upload Plan and Single Audit to Gears

- **Single Audit Plan Required** – SA-2022-Municipality-000XX
- **Single Audit Plan** – due within 10 days of Single Audit Open status. **Change status:** Submit Single Audit Plan
- **Single Audit Submit** – due within 30 days after Auditor’s Report or no later than 9 months after end of fiscal year. **Change status:** Submit Single Audit

When a Single Audit is required, Complete Single Audit Plan

Single Audit Plan

1. Has Firm been selected to perform the Single Audit? Yes or No

If Yes, what firm selected?

If No, when will firm be selected?

2. List date the Single Audit is expected to be complete by:



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The screenshot shows the GEARs (Grant Electronic Application and Reporting System) interface. At the top, there is a navigation bar with tabs for Home, Applications, Monitoring/Reporting, Requisitions/Claims/Invoices, and Archive. Below this is a secondary navigation bar with links for Reports, Administration, Training Materials, Organization(s), Profile, and Logout. There are also buttons for PRINT VERSION, ADD NOTE, CHECK GLOBAL ERRORS, and SPELL-CHECK. The main content area shows a breadcrumb trail: Menu > Forms Menu > Status Changes > Management Tools > Related Documents and Messages. Below this is a "Back" button and "Document Information: SA-2020-SBurlingtonC-00003" with a "Details" link. The breadcrumb trail continues: You are here: > VCDP Single Audit Menu > Forms Menu > Grantee Forms and Responses. The main heading is "SINGLE AUDIT PLAN". The text below explains that as a Subrecipient of a State of Vermont grant using federal funds, the user agreed to the terms noted in the agreement's Standard State Provisions, stating that any Subrecipient expending \$750,000 or more in federal assistance during a given fiscal year was required to have a Single Audit conducted in accordance with the Office of Management and Budget (OMB) Circular A-133 or Uniform Guidance Subpart F. The Subrecipient is required to submit a copy of the Single Audit report to each pass-through entity and the OMB Federal Audit Clearinghouse within 9 months of the Subrecipients' fiscal year end. The form asks to complete the questions below regarding the details of the upcoming Single Audit. Question 1: "1. Has a firm been selected to perform the Single Audit?" with radio buttons for Yes (selected) and No. Below this is a text input field for "If yes, what firm has been selected to perform audit?" containing "RHR Smith & Company, CPA's" and another empty text input field for "If no, when will the firm be selected?". A note follows: "NOTE: If you are planning (and have budgeted) to use CDBG funds to pay for part of the Single Audit costs for one or more grants, to requisition for reimbursement be sure the Auditor provides you with a dated itemized invoice specifying total cost of completing the Single Audit for the respective Fiscal Year. Grantee may be reimbursed a portion of the cost based on a pro rata share. For questions on Single Audit Cost Reimbursement contact Cassie Bell at cassie.bell@vermont.gov or 802-828-5211." Question 2: "2. List date the Single Audit is expected to be completed by:" with a text input field containing "03/31/2021".

When a Single Audit is required, Upload Single Audit

Single Audit

- Date Auditor completed SA:
- Date SA was submitted to FAC
- Do you plan to requisition CDBG funds to pay for part of SA costs?
- Upload Single Audit & Financial Statements package, including any findings, Corrective Action Plan, etc.



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Document Information: [SA-2020-SBurlingtonC-00003](#)

[Details](#)

You are here: > [VCDP Single Audit Menu](#) > [Forms Menu](#) > Grantee Forms and Responses

SINGLE AUDIT UPLOAD

Please complete the following information, save and then change the status to "Single Audit Submitted".

Date Auditor completed Single Audit:

03/02/2021

Date Single Audit was submitted to Federal Audit Clearinghouse:

03/23/2021

Do you plan to requisition CDBG funds to pay for any part of the Single Audit costs?

Yes No

If yes, create a requisition for each CDBG grant listed on the Single Audit Schedule of Expenditures of Federal Awards (SEFA) and provide the following for reimbursement of a pro rata share of the Single Audit cost:

1. From the completed Single Audit, a copy of the complete Schedule of Expenditures of Federal Awards (SEFA) page(s);
2. The Auditor's dated itemized invoice specifying total cost of completing the Single Audit for respective Fiscal Year.
3. The Municipality's calculation for the prorata share of Single Audit costs based on the SEFA for each grant.
4. Canceled check the Town used to pay the Single Audit bill.

Single Audit Documentation

Please upload below, the complete **Single Audit & Financial Statements package** and include:

- * Single Audit - Any findings, Corrective Action Plan, and Management response letter
- * Financial Statements
- * Any additional documentation generated such as the Auditor's Communication Deficiencies

Single Audit Document(s) (each upload limited to 20 mb) Please indicate what is being uploaded in Document Name field:

Document Name: No file chosen DELETE

[251934_8058612-SouthBurlingtonCityFS20Final.pdf](#)

Document Name: No file chosen

Comments:

When a Single Audit is required, Upload Corrective Action Plan to Gears

- If any Single Audit findings:
 - Provide a Corrective Action Plan on Municipalities letter head to Auditors for Single Audit package.
 - Primary State Agency/Department may also issue a Management Decision Letter requesting a Corrective Action Plan on Municipalities letter head to address outstanding issues such as Schedule of Expenditures of Federal Awards or SEFA issues.

VERMONT GEARs
Grant Electronic Application and Reporting System

Home Applications Monitoring/Reporting Requisitions/Claims/Invoices Archiving

Reports Administration

Menu Forms Menu Status Changes Management Tools Related Document

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Document Information: [SA-2020-SBurlingtonC-00003](#)

Details

You are here: > [VCDP Single Audit Menu](#) > [Forms Menu](#)

SINGLE AUDIT REQUIRED RESPONSE

Please upload your response to findings of the single audit below:

Date:

Municipality's Comments:

Choose File No file chosen

Review of Audit Overview

Why? *OMB Uniform Guidance (replaced A-133); State of Vermont Bulletin 5 & Grant Agreement outlines rules to ensure accountability of public funds

When? *Begins at application, through grant agreement, until after final Financial Audit

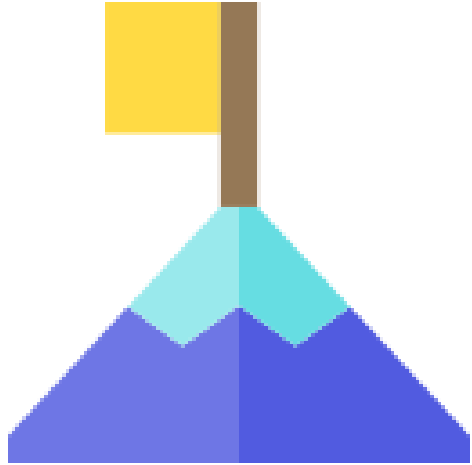
What? *Timely and accurate completion of: Subrecipient Annual Report (for all Subrecipients), Single Audit & Schedule of Expenditures of Federal Awards documents evidence of rule following

*Establishes & maintains adequate financial management system & strong internal controls;

Who? (is responsible) ***Partners:** State Agency Pass Through Entity (Grantor) and Municipal Subrecipient - Treasurer or lead Financial staff.



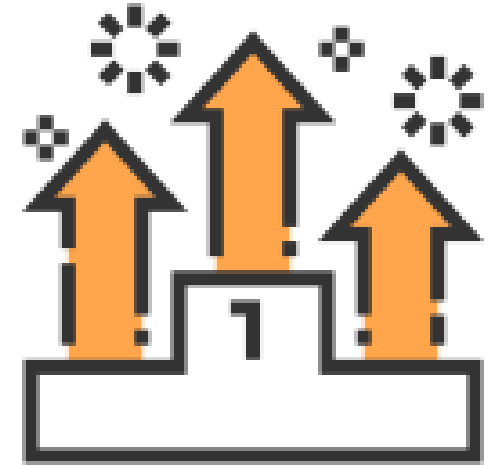
For Success, areas to Avoid



- Commingling funds from one program to another
- Supplanting existing funds with federal funds
- Lack of written procedures and/or employees who are not aware of procedures
- Not checking the federal suspension and debarment when procuring goods and services
- Not competitive in procurement

Most successful Subrecipients

- Reads the grant thoroughly & follows it.
- Asks Questions Early and Often
- Strong Internal Controls **Prevents Common findings**
- Establishes & maintains an adequate financial management system – effective control and accountability for federal funds, property and other assets
- Timely and accurate completion of Subrecipient Annual Report; Single Audit with Schedule of Expenditures of Federal Awards, if required



Resources

Must Do & How To Handout

Obtain a SAM UEI Number:			
How do I get a SAM Unique Entity ID number?	→ Access: https://sam.gov/content/duns-uei UEI is a 12 character alphanumeric ID assigned to an entity by SAM.gov. Select Public view	→ How long does this step usually take?	→ 5 business days
Register with SAM.GOV – annual registration required			
How do I register with the System for Award Management (SAM) if I want to apply or bid directly for federal awards?	→ Access: https://sam.gov/content/entity-registration You'll need the authorizing official of your organization (best practice: assign at least 2 people to Entity Administrator for backup to entity renewal), an Employer Identification Number (EIN) etc. And select Public view.	→ How long does this step usually take?	→ 10 business days
Submit Subrecipient Annual Report – annually when receiving any federal funds –*NOTE NEW ONLINE FORM AS OF 7/1/22			
How do I submit a Subrecipient Annual Report to the State of Vermont?	→ Due within 45 days after your fiscal year end. Access: https://finance.vermont.gov/suppliers-and-grantees Select 'Subrecipient Annual Report' link and complete the online form	→ How long does this step usually take?	→ Varies: allow time to complete online form and submit.
+ Submit Single Audit reporting package to: 1. FAC & 2. all State of Vermont granting agencies whose grant funds you expended			
How do I submit a Single Audit to the Federal Audit Clearinghouse (FAC)?	→ Due within the earlier of 30 days after receipt of auditor's report, or 9 months after end of the fiscal year. Access: https://harvester.census.gov/facweb/default.aspx/ and create an account if you are not already a current user. *If due date falls on a Saturday, Sunday or Federal holiday, reporting package is due the next business day. Required components checklist for the Audit Package at: https://facides.census.gov/Files/2019-2021%20Checklist%20Instructions%20and%20Form.pdf	→ How long does this step usually take?	→ 5-7 business days (more if new account)
How to submit a Single Audit to State of VT granting agency whose funds we expended?	→ Contact State of Vermont Department contacts at: • https://finance.vermont.gov/sites/finance/files/documents/FIN-B5_Dept_Contact_List.pdf Submit Single Audit to each department contact via email	→ How long does this step usually take?	→ Varies: allow time to complete and email.
How to Submit a Single Audit to ACCD-DHCD	→ Log onto GEARS at: https://egrants.vermont.gov , go to blue banner, Organization(s) → Organization Documents → scroll down to SA-2022-NAME-000XX		
A. Single Audit Plan for Single Audit: confirms understanding of Single Audit	→ A. Single Audit Plan Due within 10 days of Single Audit Open status. Change status to submit Plan	→ When to submit Plan?	→ Due within 10 days of Single Audit Open status
B. Single Audit Upload	→ B. Single Audit Upload Due within 30 days after Auditor's Report or no later than 9 months after your fiscal year end. Change status to submit Single Audit	→ When to submit Single Audit?	→ 30 days after Auditor Report/9 months after

Single Audit Questions

Thank You

Contact Name: Cassie Bell

Email: cassie.bell@vermont.gov

Phone: 802-828-5211



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