



Dave Yost
Auditor of State

From: Auditor of State's Center for Audit Excellence
To: All IPAs
Subject: USEPA SRF Programs (66.458 & 66.468) - Fy 2014
Date: March 6, 2015

Since Fy 2010, we have worked with OEPA each year to determine if they can implement the alternative single audit approach for the 66.458 & 66.468 programs (which is described on pg. 1 & in Section V of each of these FACCR's). OEPA has finalized its fiscal year 2014 single audit determination for USEPA State Revolving Fund (SRF) Local Government Agency (LGA) recipients. OEPA determined that it can apply the alternative single audit approach to Fy 2014 for 66.458, however, for 66.468, OEPA did not execute any loan agreements for the 2014 grant (they will execute those in 2015).

Where total Federal financial assistance expenditures exceed \$500,000, auditors should apply the following guidance:

- **CFDA 66.458 (CWRF) -**
 - Only the City of Toledo and the City of Miamisburg must report *selected* project expenditures for the Federal Water Pollution Control Loan Fund (WPCLF) program on the SEFA *for fiscal year 2014*. Both of these Cities are IPA audits, and the IPA's have already been notified.
 - As a reminder, auditors must continue to subject the selected fiscal year 2010 – 2013 LGAs/projects to single audit for the remaining lives of those projects, where total Federal financial assistance expenditures exceed \$500,000.

<i>First FY Subject to Single Audit *</i>	<u>LGA</u>	<u>Account ID</u>	<u>EPA ID</u>	<u>Loan Award Date</u>
2010	Metropolitan Sewer District	5585	CS391525-0062	1/28/2010
		5586	CS391525-0063	1/28/2010
		5343	CS392878-01	10/29/2009
2010	Northeast Ohio Regional Sewer District	5587	CS391430-0095	1/28/2010
		5596	CS391430-0094	1/28/2010
		5422	CS391430-0069	12/10/2009
		5436	CS391430-0097	12/10/2009
		5377	CS391430-0074	11/17/2009
		5147	CS392859-01	6/15/2009
		5014	CS392938-01	12/11/2008
2011	City of Columbus	5671	CS390274-0132	6/24/2010
2012	City of Lorain	6166	CS390532-0017	4/26/2012
2012	City of Springfield	6242	CS390880-0009	7/26/2012
2013	Northeast Ohio Regional Sewer District	6597	CS391430-0116	10/13/2013
2013	City of Akron	6202	CS390095-0036	5/30/2013
		6473	CS390095-0078	5/30/2013
		6483	CS390095-0029	5/30/2013
		6510	CS390095-0057	8/29/2013
		6578	CS390095-0082	10/31/2013
		6579	CS390095-0097	10/31/2013
2014	City of Toledo	6839	CS390915-0110	11/19/2014
2014	City of Miamisburg	6874	CS390593-0034	12/17/2014

- **CFDA #66.468 (DWRP) –**
 - As mentioned above, for fiscal year 2014, OEPA did not execute any loan agreements for the 2014 Federal Water Supply Revolving Loan Account (WSRLA).
 - As a reminder, auditors must continue to subject the selected fiscal year 2010, 2012, & 2013 LGAs/projects to single audit for the remaining lives of those projects, where total Federal financial assistance expenditures exceed \$500,000.
 - Also, as a reminder, for fiscal year 2011, OEPA was unable to apply the alternative single audit approach. As a result, all fiscal year 2011 LGAs were required to report the WSRLA program on their 2011 SEFAs, and subject it to single audit where the total Federal financial assistance expenditures exceeded \$500,000. (Note: These 2011 projects also must continue reporting their

expenditures for the life of these projects in the corresponding year the expenditures occur.)

First FY Subject to Single Audit *	LGA	Account ID	EPA ID	Loan Award Date
2010	City of Bowling Green	4998	FS390425-01	10/30/2008
		5242	FS390473-01	8/27/2009
2010	City of Canton	5019	FS390420-01	12/11/2008
		5654	FS390224-0022	5/27/2010
2010	City of Cleveland	5018	FS390466-01	12/11/2008
		5133	FS390560-01	6/25/2009
2010	City of Zanesville	5263	FS390903-01	9/24/2009
		5264	FS390904-01	9/24/2009
2011	ALL	See note above.		
2012	City of Cincinnati	6150	FS390255-0012	3/29/2012
		6168	FS390255-0015	4/26/2012
		6375	FS390255-0025	10/25/2012
		6372	FS390255-0022	10/25/2012
		6373	FS390255-0020	10/25/2012
		6374	FS390255-0019	10/25/2012
		6370	FS390255-0023	12/6/2012
		6369	FS390255-0028	12/6/2012
		6376	FS390255-0024	12/6/2012
		6371	FS390255-0026	12/6/2012
2012	City of Cleveland	6213	FS390262-0023	5/31/2012
2012	Twin City Water & Sewer Dist.	6215	FS391442-0008	6/28/2012
2013	City of Cincinnati	6403	FS390255-0017	1/31/2013
		6420	FS390255-0027	2/28/2013
		6421	FS390255-0029	2/28/2013
		6422	FS390255-0021	2/28/2013
		6423	FS390255-0031	2/28/2013
		6446	FS390255-0030	3/28/2013
		6506	FS390255-0032	6/27/2013
		6372	FS390255-0022	10/31/2013
2013	City of Westerville	6478	FS390974-0004	6/27/2013
2014	NONE	See note above.		

Local governments not mentioned above do not need to report either of these programs on their 2014 SEFAs, or subject these programs to single audit.

The fiscal year 2014 FACCR's for these programs include this guidance and have been sent for posting to the AOS internet. Also, OEPA has notified the respective SRF LGA recipients of these determinations as well.

Additional information and further detail is available in the FACCR's. Please send questions to FACCR@ohioauditor.gov.