

AU-C 935 Sample Combined Reports on Compliance and Internal Control

Uniform Guidance November 2025¹

THIS SHELL MUST BE USED FOR 12-31-21 AND SUBSEQUENT FYEs

Auditor Instructions and Notes:

1. Word files to be used for the Single Audit Letter are attached to this PDF. In order to access the attachments, click the Attachment button on the left side of the window or double-click the pushpin icon next to each file description.



or




2. Blue, italicized text indicates guidance from CFAE and should be replaced or removed (as necessary) when the Single Audit Letter is prepared.
3. Items highlighted in gray should be replaced with the necessary information. [Instructions](#) are available on how to fill in entity specific parameters within this document.
4. [Instructions](#) are available on how to format the page numbers in the header and footer.
5. AOS auditors: AOSAM 34900.18 - .20 discuss single audit materiality considerations pertaining to the schedule of expenditures of federal awards, each major program, and individual compliance requirements as identified in the OMB Compliance Supplement and summarized in the FACCRs.
6. See 13.41 of the AICPA Single Audit Guide regarding reporting findings of abuse.
7. See guidance in AU-C 935.48 and, for AOS auditors, AOSAM 40000.23 - .25 for reissuing reports.

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¹ Revised November 2025 for Uniform Guidance updates, minor formatting changes, and to move to a PDF package. Revisions not marked.


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-  **Example #1.** Unmodified Opinion on Compliance (with or without reportable noncompliance not affecting our opinion), No Significant Deficiencies, No Material Weaknesses

Compliance Section Revisions

- *Examples include language with or without additional reportable noncompliance not affecting our opinion*


-  **Example #2.** Qualified Opinion on Compliance on Major Program(s), Unmodified Opinion on Other Major Program(s)


-  **Example #3.** Adverse Opinion on Compliance on Major Program(s), Unmodified Opinion on Other Major Program(s)


-  **Example #4** Scope Limitation for Major Program(s), Unmodified Opinion on Other Major Program(s)

-  **Example #5** Disclaimer of Opinion on Compliance


Internal Control Section Revisions

-  **Example #6** Material Weakness(es) and Significant Deficiency(ies)

-  **Example #7** Material Weakness(es) but no Significant Deficiency(ies)

-  **Example #8** Significant Deficiency(ies) but no Material Weakness(es)

-  **Example #9** Additional paragraph when we attach SEFA to Single Audit report instead of to the financial statements --- *SEFA work completed same date as financial statement opinion date.*

-  **Example #10** Additional paragraph when we attach SEFA to Single Audit report instead of to the financial statements --- *SEFA work completed after financial statement opinion date.*