

Audit Types

Type of Audit	Purpose	Entity	Scheduling	Initiated by	Paid by
Compliance Audit As of 12/26/2014: 2 CFR 910, Section F <i>Former: 10 CFR 600.316</i>	Performed by independent auditor to test internal controls, determine compliance with statute, regulation, and Terms & Conditions (T&C) of Department of Energy (DOE) awards, including an examination of project costs.	For-Profit	Required if Recipient expends \$750,000 or more in organization’s fiscal year in DOE awards. Due within 30 days of receipt, but no later than 9 months following Fiscal Year End (FYE).	Recipient	Costs are reimbursable as direct or indirect, as appropriate.
Single Audit As of 12/26/2014: 2 CFR 200, Section F <i>Former: A-133</i>	Performed by independent auditor to audit financial statements, test internal controls, determine compliance with statute, regulation, and T&Cs of selected federal awards, including an examination of project costs.	Non-Profit; State, Local & Tribal Gov’ts	Required if Recipient expends \$750,000 or more in organization’s fiscal year under all Federal awards. Due within 30 days of receipt, but no later than 9 months following FYE.	Recipient	Costs are reimbursable as direct or indirect, as appropriate.
Accounting System Pre-Award/Post-Award <i>DOE Cognizant</i>	Determines if the accounting system is compliant and if controls are in place for proper cost segregation, policies & procedures and tracking of Federal funds.	For-Profit; Non-Profit	Should be completed as early as possible when no other compliance data is available. Not deemed cost-effective if award amount is less than \$1M.	DOE	Costs are billed by Defense Contract Audit Agency (DCAA) or independent audit firm.
Secondary/Follow-up Pre-Award/Post-Award <i>DOE Cognizant</i>	Requested for confirmation of previous audit findings – <i>deficiency dependent</i> .	For-Profit; Non-Profit	Dependent upon the Recipient response on findings and severity of prior audit findings for verifying corrective actions.	DOE	Costs are billed by DCAA or independent audit firm.
Incurred Cost (IC) Post-Award <i>DOE Cognizant</i>	Required for establishing final indirect cost rates; and review of total organizational costs to ensure costs are reasonable, allowable and allocable.	For-Profit; Potential for Non-Profit	Request audit when adequate IC submission is received and no prior audit data is available. Not required if prior audit data will suffice or total costs claimed are less than \$1M/FY.	DOE	Costs are billed by DCAA or independent audit firm.

Project Cost Verification / Agreed Upon Procedures	Utilized to verify specific DOE award costs are compliant when no other data is available.	Subject to all Entities	Necessary when project costs or cost share are in question (e.g. non-compliance issue).	DOE	Costs are billed by DCAA or independent audit firm.
Investigative Audit	Continual non-compliance issues; scheduling concerns; or fraud, waste and abuse concerns are identified.	Subject to all Entities	Elevated to the IG for review.	DOE	Not applicable