

### Audit Types

Type of Audit	Purpose	Entity	Scheduling	Initiated by	Paid by
<b>Compliance Audit</b> As of 12/26/2014: 2 CFR 910, Section F <i>Former: 10 CFR 600.316</i>	Performed by independent auditor to determine if internal control structure is compliant, project costs were allowable and in accordance with the T&Cs of the award.	For-Profit	Required if Recipient expends \$750,000 or more in organization’s fiscal year under Federal awards. Due within 30 days of receipt, but no later than 9 months following FYE.	<b>Recipient</b>	Costs are reimbursable as direct or indirect, as appropriate.
<b>Single Audit</b> As of 12/26/2014: 2 CFR 200, Section F <i>Former: A-133</i>	Performed by independent auditor to determine financial statements are presented fairly, if internal control structure is appropriate, and whether the auditee complied with statutes, regulations, and the terms and conditions of their federal awards, including cost principles.	Non-Profit; State & Local Gov’t; Tribal; Educational	Required if Recipient expends \$750,000 or more in organization’s fiscal year under Federal awards. Due within 30 days of receipt, but no later than 9 months following FYE.	<b>Recipient</b>	Costs are reimbursable as direct or indirect, as appropriate.
<b>Accounting System</b> Pre-Award/Post-Award <i>DOE Cognizant</i>	Determines if the accounting system is compliant. Determines if controls are in place for proper cost segregation and tracking.	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.	<b>DOE</b>	Costs are billed by DCAA or FOA Assessment Fee.
<b>Secondary/Follow-up</b> 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.	<b>DOE</b>	Costs are billed by DCAA or FOA Assessment Fee.
<b>Incurred Cost (IC)</b> Post-Award <i>DOE Cognizant</i>	Federally required for establishing final indirect cost rates. Audit of total organizational costs to ensure costs are reasonable, allowable and allocable.	For-Profit; Potential for Non-Profit	Following Recipient’s Fiscal Year when adequate 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.	<b>DOE</b>	Costs are billed by DCAA or FOA Assessment Fee.
<b>Project Cost Verification</b>	Utilized to verify specific DOE - award costs 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).	<b>DOE</b>	Costs are billed by DCAA or FOA Assessment Fee.
<b>Investigative Audit</b>	Continual non-compliance issues; scheduling concerns; or fraud, waste and abuse concerns are identified.	Subject to all Entities	Elevated to the IG for review.	<b>DOE</b>	