

APPENDIX D

OCD-DRU Subrecipient Monitoring Procedures Audit Requirements

State of Louisiana

Certification Checklist

Prepared by
Louisiana Office of Community Development/Disaster Recovery Unit

OCD-DRU Subrecipient Monitoring Procedures Audit Requirements

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OCD-DRU Subrecipient Monitoring Procedures

Audit Requirements

1. Introduction:

2 CFR 200 Subpart F sets the Federal standards for obtaining consistency and uniformity among Federal agencies for the audit of non-Federal entities expending Federal awards. The Rules and Regulations requires non-Federal entities that expend equal to or in excess of \$750,000 in federal awards within a fiscal year to have a single or program-specific audit.

Non-Federal entities that expend less than \$750,000 a year in Federal awards are exempt from Federal audit requirements for that year, except as noted in **§200.503**, but records must be available for review or audit by appropriate officials of the Federal agency, pass-through entity, and General Accounting Office (GAO).

Under Louisiana Revised Statutes 24.513, The Louisiana Audit Law provides for fiscal accountability for state and local governmental units in Louisiana and their related quasi-public agencies. Quasi-public agencies are defined as not-for-profit and some for-profit corporations.

The agency ensuring that federal disaster recovery funds and its audit oversight responsibilities in accordance with 2 CFR 200 Subpart F and LRS 24.513 guidelines is the Office of Community Development – Disaster Recovery Unit (OCD-DRU). These procedures compile the applicable federal, state and agency audit requirements for entities that receive funds administered by the Agency. All financial and programmatic records, supporting documents and other records pertaining to an award of federal or state funds must be retained and made available to OCD-DRU or their representatives in accordance with applicable administrative requirements and their contractual obligations.

Should conflicting guidelines exist between either the federal, state or agency audit requirements, OCD-DRU will apply the strictest guidelines so as to comply with all of the listed guidelines.

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Audit Requirements

2. Regulatory Requirements

Federal Requirements

States, local governments, and non-profit organizations that receive federal and/or state funds must comply with the audit requirements in 2 CFR 200 Subpart F, LRS 24.513 and the State of Louisiana OCD/DRU Disaster Recovery Grantee Administrative Manual, as applicable. Unless otherwise required, for-profit/commercial entities are not subject to these requirements.

Audit required.

A non-Federal entity that expends \$750,000 or more during the non-Federal entity's fiscal year in Federal awards must have a single or program-specific audit conducted for that year in accordance with the provisions of this part.

Single audit.

A non-Federal entity that expends \$750,000 or more during the non-Federal entity's fiscal year in Federal awards must have a single audit conducted in accordance with § 200.514 Scope of audit except when it elects to have a program-specific audit described below.

Program-specific audit election.

When an auditee expends Federal awards under only one Federal program (excluding R&D) and the Federal program's statutes, regulations, or the terms and conditions of the Federal award do not require a financial statement audit of the auditee, the auditee may elect to have a program-specific audit conducted in accordance with § 200.507 Program-specific audits. A program-specific audit may not be elected for R&D unless all of the Federal awards expended were received from the same Federal agency, or the same Federal agency and the same pass-through entity, and that Federal agency, or pass-through entity in the case of a subrecipient, approves in advance a program-specific audit.

Exemption when Federal awards expended are less than \$750,000.

A non-Federal entity that expends less than \$750,000 during the non-Federal entity's fiscal year in Federal awards is exempt from Federal audit requirements for that year, except as noted in § 200.503 Relation to other audit requirements, but records must be available for review or audit by appropriate officials of the Federal agency, pass-through entity, and Government Accountability Office (GAO).

Federally Funded Research and Development Centers (FFRDC).

Management of an auditee that owns or operates a FFRDC may elect to treat the FFRDC as a separate entity for purposes of this part.

Subrecipients and Contractors.

An auditee may simultaneously be a recipient, a subrecipient, and a contractor. Federal awards expended as a recipient or a subrecipient are subject to audit under this part. The payments received for goods or services provided as a contractor are not Federal awards. Section § 200.330 Subrecipient and contractor determinations sets forth the considerations in determining whether payments constitute a Federal award or a payment for goods or services provided as a contractor.

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Audit Requirements

Compliance responsibility for contractors.

In most cases, the auditee's compliance responsibility for contractors is only to ensure that the procurement, receipt, and payment for goods and services comply with Federal statutes, regulations, and the terms and conditions of Federal awards. Federal award compliance requirements normally do not pass through to contractors. However, the auditee is responsible for ensuring compliance for procurement transactions which are structured such that the contractor is responsible for program compliance or the contractor's records must be reviewed to determine program compliance. Also, when these procurement transactions relate to a major program, the scope of the audit must include determining whether these transactions are in compliance with Federal statutes, regulations, and the terms and conditions of Federal awards.

For-profit subrecipient.

Since this part does not apply to for-profit subrecipients, the pass-through entity is responsible for establishing requirements, as necessary, to ensure compliance by for-profit subrecipients. The agreement with the for-profit subrecipient must describe applicable compliance requirements and the for-profit subrecipient's compliance responsibility. Methods to ensure compliance for Federal awards made to for-profit subrecipients may include pre-award audits, monitoring during the agreement, and post-award audits. See also § 200.331 Requirements for pass-through entities.

Audit Frequency

Audit requirements requires a government-wide audit to be performed on an annual basis encompassing the entities fiscal year, regardless of the date of completion of your CDBG program or subsequent close out. The audit must be completed within six (6) months after the end of the fiscal year. Note, Federal guidelines allow for a 9 month completion, however State guidelines require the audit to be completed within six (6) months. A review of the previous audit(s) will also be conducted. The review will encompass previous audit findings and corrective actions and is discussed in more detail in the section entitled - Schedule of Unresolved Prior Audit Findings.

Audit Costs

Unless prohibited by law, the cost of audits made in accordance with the provisions of §200.506 and §200.425 and the State of Louisiana OCD/DRU Grantee Administrative Manual are allowable charges to federal and/or state awards as a direct or indirect costs.

OCD-DRU Subrecipient Monitoring Procedures

Audit Requirements

Other Requirements

Other Audit Requirements

State law and/or your OCD/DRU contract requires you to submit one of the following types of reports based on *revenues received from all sources*, Federal, State and local, during a fiscal year:

- 1) Certification and sworn financial statements if revenue received was \$75,000 or less;
- 2) An annual compilation if revenue received was greater than \$75,000 but less than \$200,000;
- 3) a reviewed financial statement accompanied by an attestation report if revenue received was greater than \$200,000 but less than \$500,000; or,
- 4) An annual audit if revenue received was \$500,000 or more.

All reports must be in accordance with the Louisiana Governmental Audit Guide requirements.

Authority:

Disaster Recovery CDBG Grantee Administrative Manual RS 24.513

Disaster Recovery CDBG Grantee Administrative Manual Section 5 Financial Management
Louisiana Code RS24:513

OCD-DRU Subrecipient Monitoring Procedures

Audit Requirements

3. Recipient, Subrecipient and Contractor (Vendor) Determinations

§200.330 Contractors that meet the definition of “subrecipient” are subject to the audit requirements in 2 CFR 200 and the State of Louisiana OCD/DRU Disaster Recovery CDBG Grantee Administrative Manual, but Contractors that meet the definition of “vendor” are not.

- (a) **General.** An auditee may be a recipient, a subrecipient, or a vendor. Federal awards expended as a recipient or a subrecipient would be subject to audit under this part. The payments received for goods or services provided as a vendor would not be considered Federal awards. The guidance in paragraphs (b) and (c) of this section should be considered in determining whether payments constitute a Federal award or a payment for goods and services.
- (b) **Federal award.** Characteristics indicative of a Federal award received by a subrecipient are when the organization:
- (1) Determines who is eligible to receive what Federal financial assistance;
 - (2) Has its performance measured against whether the objectives of the Federal program are met;
 - (3) Has responsibility for programmatic decision making;
 - (4) Is responsible for adherence to applicable Federal program compliance requirements specified in the Federal award; and
 - (5) In accordance with its agreement, uses the Federal funds to carry out a program for a public purpose specified in authorizing statute, as opposed to providing goods or services for the benefit of the pass-through entity.
- (c) **Payment for goods and services.** Characteristics indicative of a payment for goods and services received by a vendor are when the organization:
- (1) Provides the goods and services within normal business operations;
 - (2) Provides similar goods or services to many different purchasers;
 - (3) Normally operates in a competitive environment;
 - (4) Provides goods or services that are ancillary to the operation of the Federal program; and
 - (5) Is not subject to compliance requirements of the Federal program as a result of the agreement, though similar requirements may apply for other reasons

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Audit Requirements

4. Auditor's Report

The audit report must include the following:

- a) an opinion or disclaimer of opinion as to whether the financial statements are presented fairly in all material respects in conformity with Generally Accepted Accounting Principles (GAAP), and an opinion or disclaimer of opinion as to whether the Schedule(s) of Expenditures of Federal and/or State Awards are presented fairly in all material respects in relation to the financial statements as a whole;
- b) a report on internal controls related to the financial statements and major federal and/or state programs that describes the scope and results of testing of internal controls, and if applicable, refers to the Schedule of Findings and Questioned Costs;
- c) a report on compliance with laws, regulations, and the provisions of contracts or grant requirements which could have a material effect on the financial statements, including an opinion or disclaimer of opinion as to whether the entity that is being audited complied with laws, regulations, and the provisions of contracts or grant agreements that could have direct and material effect on each major federal and/or state program, and where applicable, refer to the separate Schedule of Findings and Questioned Costs; and
- d) a Schedule of Findings and Questioned Costs which includes the following items as described in 2 CFR 200.515
 - i) a summary of the auditor's results;
 - ii) findings relating to the financial statements which are required to be reported in accordance with generally accepted governmental auditing standards (GAGAS); and
 - iii) findings and questioned costs for federal and/or state awards.

Several types of Auditor's Reports may be issued. The various types of reports issued may be one of the following:

- 1. Unqualified
- 2. Qualified
- 3. Adverse
- 4. Disclaimer

Financial Statements

The auditee must prepare financial statements that reflect its financial position, results of operations or changes in net assets, and where appropriate, cash flows for the fiscal year audited. The financial statements must be for the same entity and fiscal year that is being audited. Entity-wide financial statements may also include departments, agencies, and other entities that have separate audits and prepare separate financial statements. Outstanding issues pertaining to financial statements will continue to be monitored by the OCD/DRU Audit Monitoring Team until resolved.

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Audit Requirements

- a) Internal controls over financial reporting may contain the following:
 1. Material Weakness(es) identified
 2. Significant deficiency(ies) identified that are not considered to be material weaknesses
 3. Noncompliance material to financial statements noted

- b) A review will be conducted to ensure that all areas within programs complied with the laws, regulations and the provisions of contracts or grant agreements that may have a direct and material effect on each of its major programs. Program deficiencies identified, such as material weaknesses, will continue to be monitored until adequately resolved.

- c) Each finding that could pose a direct risk to the implementation of any of the programs under OCD/DRU shall be added to the tracking system for further review. The Audit Review Panel will make the final determination on the disposition of findings and corrective actions.

Schedule(s) of Expenditures of Federal and/or State Awards

The entity being audited must prepare a Schedule of Expenditures of Federal Awards and/or Schedule of Expenditures of State Awards for the period covered by its financial statements. At a minimum, the schedules must:

- a) show state awards expended separate from federal awards expended (even if the state funds are awarded within the federal funds as one program);

- b) list individual federal and/or state programs by federal and/or state agency. For programs that are included in a cluster of programs, list individual programs within each cluster of programs;

- c) for awards received as a subrecipient, the name of the pass-through entity and identifying number assigned by the pass-through entity must be included. For Agency contracts, the identifying number is the Agency's contract number;

- d) provide total federal and/or state awards expended for each individual program, the program name, the program number if a number is used, Catalog of Federal Domestic Assistance (CFDA) title and number (if used to identify the program), or other relevant identifier when the program or CFDA information is not available;

- e) include notes describing the significant accounting policies used in preparing the schedule;

- f) to the extent practical, if the entity being audited serves as a pass-through entity, identify the total amount provided to subrecipients from each program; and

- g) include, in the schedule or as a note, the value of the federal and/or state awards expended in the form of non-cash assistance, the amount of insurance in effect during the year, and outstanding loans or loan guarantees at year-end.

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Audit Requirements

Summary Schedule of Prior Audit Findings

The entity being audited must prepare a Summary Schedule of Prior Audit Findings showing the status of all audit findings included in the prior audit's Schedule of Findings and Questioned Costs relative to federal and/or state awards. The schedule should include the reference numbers the auditor assigns to audit findings and the fiscal year in which the finding initially occurred. It must also include audit findings reported in the prior audit's Summary Schedule of Prior Audit Findings except audit findings listed as corrected, or no longer valid or not warranting further action. Additionally:

- a) when audit findings were fully corrected, the summary schedule need only list the audit findings and state that corrective action was taken;
- b) when the audit findings were not corrected or were only partially corrected, the summary schedule must describe the planned corrective action and any partial corrective action taken;
- c) when corrective action taken is significantly different from corrective action previously reported in a corrective action plan or in the management decision, the summary schedule must provide an explanation; and
- d) when the entity that is being audited believes the audit findings are no longer valid or do not warrant further action, the reasons for this position must be described in the summary schedule. Dispute resolution shall be handled by OCD/DRU Audit Staff.

Corrective Action Plan

The entity being audited must prepare a Corrective Action Plan for current year audit findings that includes the reference numbers the auditor assigns to audit findings. The corrective action plan must provide the name(s) of the contact person(s) responsible for corrective action, the corrective action planned, and the anticipated completion date. If the entity that is being audited does not agree with the audit findings or believes corrective action is not required, the Corrective Action Plan must include an explanation and specific reasons.

Internal Tracking – Findings from each schedule are documented and placed on the Audit Tracking System- Metastorm (See Section 8). Corrective Action Plans issued by the subgrantee should outline all material findings found within the Single Audit. The plan should also identify a follow up date of completion. The plan and finding remediation should be remitted to the subgrantee/subrecipient within the time specified identifying a responsible individual for each finding for follow up communication. The response should address remediation efforts for each individual finding. The subgrantee and/or OCD/DRU Audit staff will determine if corrective action plans are acceptable. If corrective action plans are not deemed acceptable, additional guidance will be provided to the subrecipient along with a timeframe to complete.

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Audit Requirements

5. Reporting Package

The Audit reporting package must be submitted to the oversight entity within the earlier of 30 days after receipt of the auditor's report(s) or six months after the end of the fiscal year by a licensed CPA or auditing firm unless a longer period is agreed to in advance by the oversight entity.

A copy of the reporting package must be submitted to the entity that has oversight responsibility; and also required to submit a copy of the reporting package along with the data collection form to the Federal Audit Clearinghouse (FAC) and the Louisiana Legislative Auditors (LLA). The same timeframes that apply to the submission of the reporting package to the oversight entity also apply when submitting the required documents to the federal clearinghouse. The audited entity is responsible for submitting the data collection form and a copy of the reporting package to the federal clearinghouse within required timeframes.

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Audit Requirements

6. Oversight Responsibilities:

An entity that passes federal and/or state funds through to a subrecipient to carry out a federal and/or state program must assume oversight responsibilities for those funds.

A state, local government, or non-profit organization that expends federal and/or state funds to carry out a federal and/or state program must submit audits required by 2 CFR 200 and/or State of Louisiana OCD-DRU – CDBG Grantee Administrative Manual to the entity's federal cognizant agency for audit, state single audit coordinating agency, or state oversight agency for single audit, as applicable. If a state, local government, or non-profit organization that receives federal and/or state funds passes such funds through to an entity, that meets the definition of a subrecipient, to carry out a federal and/or state program, the pass-through entity must assume the following responsibilities for the awards it makes.

Subrecipient Requirements

Advise subrecipients of requirements imposed on them by federal and/or state laws, regulations, and the provisions of contracts or grant agreements as well as any supplemental requirements imposed by the pass-through entity. For state awards, the requirements must either be stated or included by specific reference in the contracts or grant agreements.

Monitoring Activities

All findings will be sent to OCD/DRU Program Managers and Monitoring Departments for program monitoring. OCD/DRU Monitoring staff and Program Managers shall coordinate with Audit staff personal to ensure satisfactory resolution of corrective action plans and findings.

Corrective Action Plan (CAP) Request:

When an audit report is reviewed by the Audit Section and identifies a "finding" or deficiency needing correction, a letter will be sent to request a CAP from the local entity unless a copy of the CAP was included with the submission of the audit.

While the audited entity takes corrective action, the Audit Section must conduct a desk review of the report and may request additional information or documentation.

The local entity must send a written CAP to the Audit Section within 30 days, indicating how the finding(s) will be addressed (if a copy of the CAP was not included with the submission of the audit). The Audit Section will evaluate the CAP and monitor compliance to the CAP.

The Audit Section will issue a CAP closure letter (management decision letter) when the CAP has been satisfactorily resolved.

OCD-DRU Subrecipient Monitoring Procedures

Audit Requirements

Management Decision:

The agency with oversight responsibility issuing a management decision must do so within six months of acceptance of the audit report by the FAC.

While the audited entity takes corrective action, the entity with oversight responsibility must conduct a desk review of the report and may request additional information or documentation. The desk audit will review each audit finding, questioned cost and area of concern. The Audit Section will identify whether each questioned cost is an allowed or disallowed cost and the amount of funds involved for each program. The desk audit review shall provide an opportunity to address matters prior to the issuance of a Management Decision.

The Management Decision must include the reference numbers the auditor assigned to each audit finding and clearly state:

- whether or not each audit finding is sustained;
- the reasons for the decision; and
- a requirement to repay disallowed costs, make financial adjustments, or take other action.

If corrective action has not been completed as of the issue date of the Management Decision letter, a timetable for follow-up should be given. The Management Decision letter should describe an appeal process available to the audited entity.

The following letters may be used by the oversight entity, relate to the Management Decision and to unresolved administrative issues, findings, and questioned costs that remain outstanding after the six-month period.

- Acceptance Letter (Management Decision). Notifies the subrecipient that the oversight entity has accepted the audit report and that the oversight entity's audit file is closed.
- Initial Determination Letter. Notifies the subrecipient that questioned costs in a specified amount have not been resolved within the six-month time period and allows the subrecipient thirty days from the date of the Initial Determination Letter to informally resolve the questioned costs.
- Final Determination Letter. Establishes a debt against the subrecipient for questioned costs that were not resolved as a result of the Initial Determination Letter and notifies the subrecipient of appeal procedures. If the determination is not appealed within ten days of receipt of the Final Determination Letter, the debt must be paid to the oversight entity using non-federal and/or non-state funds.

Program Specific Considerations:

Cognizant Agencies- To simplify relations between Federal grantees and awarding agencies, OMB established the cognizant agency concept, under which a single agency represents all others in dealing with grantees in common areas. The cognizant agency for non-profit organizations is determined by calculating which Federal agency provides the most grant funding.

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7. Louisiana Legislative Auditors – Non Compliant List

R.S. 3972.1 Compliance with Audit Requirements

§72.1. Compliance with audit requirements

A. Notwithstanding any contrary provision of law, no funds appropriated in the general appropriations act, the capital outlay act, or other appropriation act, shall be released or provided to any recipient of an appropriation if, when, and for as long as, the recipient fails or refuses to comply with the provisions of R.S. 24:513.

B. No recipient shall be considered to fail or refuse to comply with the provisions of R.S. 24:513 pursuant to this Section during any extension of time granted by the legislative auditor or the Legislative Audit Advisory Council to the recipient to comply as provided in Subsection C of this Section.

C. Notwithstanding any contrary provision of law, the legislative auditor may grant a recipient, for good cause shown, an extension of time to comply and the Legislative Audit Advisory Council may grant an additional extension with the recommendation of the legislative auditor.

OCD-DRU Subrecipient Monitoring Procedures

Audit Requirements

8. Metastorm

Change Password

Log into Metastorm and select “Watch List”. Under the column heading labeled “Folder” look for “Set Password” and follow prompts.

Edit/Delete Subrecipient

Metastorm tracks audits of OCD-DRU subrecipients. Data is stored in files which can be located by subrecipient. To edit or delete a subrecipient, use the following steps:

- Log into Metastorm and select “Edit subrecipient” from the “Action” column
- From the new window, select the subrecipient you want to edit or delete
- Select the action you want to take; edit or delete
- Enter the required data and select Save to complete

Adding Subrecipient

Metastorm tracks audits of OCD-DRU subrecipients. Data is stored in files which can be located by subrecipient. To add a subrecipient, use the following steps:

- Log into Metastorm and select “Edit Subrecipient” from the “Action” column
- Enter the required data and select Save
- Select Overview from the “Action” column
- Under “Admin Functions” select New Subrecipient Audit
- Fill in the required information and select OK to complete

Closing Subrecipient

When it is determined a subrecipient needs to be closed in Metastorm, use the following steps:

- Log into Metastorm and select the “Administration Forms” tab
- Click Overview from the “Action” column
- Click “Search Audits”
- Select the desired subrecipient in the “Subrecipient” drop down menu
- Click “Open Folder” in the Audit Main row
- At the bottom of the pop up window scroll to the right until you see “Close Subrecipient.” Click Close
- It will prompt if you are sure you want to close the subrecipient. Review and click yes.

Reactivating Subrecipient

- Click Overview from the “Action” column
- Click “Search Audits”
- Select desired subrecipient
- Open the “Audit Main” Folder. The Audit Main should be the first row.
- Click “Reactivate Subrecipient”

OCD-DRU Subrecipient Monitoring Procedures

Audit Requirements

Notification Letters

Metastorm will produce a notification letter letting the subrecipient know the requirements of 2 CFR 200. The letter is intended to be sent 30 days prior to the subrecipients fiscal yearend. In order to produce the letters, follow these steps.

- Log into Metastorm and select the “Batch Management” from the “Action” column
- Filter for the Fiscal Yearend you want to produce letters for
- Filter for the Stage you want to produce (Active Audit)
- Select Search to initiate the selection process
- Drop down subrecipients with (vvv)
- Perform Action (Reprint Notification Letter)
- Print and send letters

Delinquent Letters

Metastorm will produce delinquent letters for audits 30 and 60 days past due. One delinquent letter is sent when the audit is 30 days past due and a second delinquent letter may be mailed after another 30 days has passed without submission. In order to produce the letters, follow these steps. There are two different ways to print Delinquent Letters. Both are listed below.

- Log into Metastorm and select the “Administration Forms” tab
- Click “Batch Management” from the “Action” column
- Select Stage of 30 Day Delinquent or 60 Day Delinquent and the desired Fiscal Year End
- Click Search
- Drop down subrecipients with (vvv)
- Action to Perform: Reprint 30 day notice
- Print Letters
- Repeat steps above for entities that printed a 30 or 60 Day Delinquent.
- Action to Perform: Mark Letter as sent
- OR
- Log into Metastorm and select the “Administration Forms” tab
- Click Overview from the “Action” column
- Click “Search Audits”
- Select the desired subrecipient in the “Subrecipient” drop down menu
- Click “Open Folder” in the Audit Main row
- Select “All Letters” from the top tabs
- Under “Current Letters” select the “30 day delinquency Letter”
- Print Letter
- If recreating a Delinquency Letter is necessary:
 - At the bottom of the “All Letters” screen scroll through the tabs at the bottom of the screen until you see “Re-Create 30 Day Delinquent Letter.” Click “Re-Create 30 Day Delinquent Letter”

Adding Agency Number to Subrecipient

Adding an agency number can only be done two ways:

- When adding a new subrecipient, the agency number can be added in from the “New Subrecipient Audit” screen. This can be found in the Audit Overview Screen.

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Audit Requirements

- Click Overview from the “Action” column
- Click “Search Audits”
- Select the desired subrecipient in the “Subrecipient” drop down menu. Click Search.
- Click “Open Folder” in the Audit Main row.
- At the bottom of the pop up window scroll to the right until you see “Edit Subrecipient.”
- Add Agency number and then click close.

Adding DUNS number and Tax ID

- Log into Metastorm and select the “Administration Forms” tab
- Click Overview from the “Action” column
- Click “Search Audits”
- Select the desired subrecipient in the “Subrecipient” drop down menu
- Click “Open Folder” in the Audit Main row
- At the bottom of the pop up window scroll to the right until you see “Edit Subrecipient.”
- Click “Edit Subrecipient” and enter in Tax ID in the required fields
- Click OK

Summary Reporting

Metastorm will produce a report which will summarize the results, of the recent audit. This report can be sent via email to one or more individuals depending on the settings used. To produce the report, follow these steps:

- Log into Metastorm and select the Overview from the “Action” column
- The Audit List Overview menu will open in a new window, select “Correspondence Admin” from the Admin Function on the left hand side
- From the new window, select the person or persons to receive the report from “Groups” or you can manually enter the email(s) you wish to use
- Select the subrecipient
- Metastorm will list all the Open Folders and you may select one or more to be sent in your email
- Select Generate Email Text and you will see the information that will be displayed
- Select Send Email to complete