

Uniform Guidance Single Audit – State of Nevada Request For Proposal Supplemental Information

The Uniform Guidance Single Audit includes the financial statement audit of the State of Nevada’s Basic Financial Statements and a compliance examination of the State’s federal awards. The Basic Financial Statements are prepared by the Office of the State Controller and are included in the State’s Annual Comprehensive Financial Report.

Example Contract Audit Period: Fiscal Year 2020

Audit Hours¹: 6,363

Price: \$611,000

SEFA Total Expenditures: \$11,139,142,445

Type A Program Determination: \$30,000,000

Major Programs Tested: 15

Federal Cognizant Agent: Department of Health and Human Services

Other Information:

- The State will not qualify as a low-risk auditee for the fiscal year 2021 compliance audit. In fiscal year 2020, an unmodified opinion was issued on the compliance opinion for all programs except for the following programs which received a qualified opinion:
 - Special Supplemental Nutrition Program for Women, Infants and Children (WIC)
 - Unemployment Insurance
 - Title I Grants to Local Education Agencies
 - Special Education Cluster
 - Foster Care
 - Medicaid Cluster
- An unmodified opinion was issued on the State’s Financial Statements except for the following which received a qualified opinion:
 - Governmental Activities
 - General Fund
 - Highway Fund
- The Single Audit Report for fiscal year 2020 can be found at this link: [State of Nevada Single Audit Report for the Year Ended June 30, 2020](#)

¹ On average, the percentage of effort for the compliance audit is between 60-70% of total audit hours.