

Report in Brief

Date: August 2017

Report No. A-09-16-01003

U.S. DEPARTMENT OF HEALTH & HUMAN SERVICES
OFFICE OF INSPECTOR GENERAL



Why OIG Did This Review

Head Start grantees are required to have Single Audits conducted in accordance with the Office of Management and Budget Circular A-133 (also known as A-133 audits) for fiscal years beginning before December 26, 2014, in accordance with 45 CFR § 74.26(a). Because the Administration for Children and Families (ACF) is responsible for following up on recommendations made to grantees in A-133 audit reports, we conducted this review to ensure that ACF has an effective and timely audit resolution process.

Our objective was to determine whether ACF had a process in place to ensure a timely response to, and that corrective action was taken on, Head Start grantees' A-133 audit findings. Specifically, we determined whether ACF Region IX resolved recurring audit findings in accordance with Federal requirements and ACF policies and procedures.

How OIG Did This Review

We reviewed Federal Audit Clearinghouse data for Head Start grantees in ACF Region IX that submitted A-133 audit reports for Federal fiscal years 2013 through 2015. (Region IX covers Arizona, California, Hawaii, and Nevada.) We reviewed these reports to identify those with findings related to Head Start. For those reports for which ACF was responsible for resolution, we identified two reports that had recurring audit findings and reviewed the actions that ACF took to resolve those findings.

The Administration for Children and Families Region IX Resolved Head Start Grantees' Single Audit Findings in Accordance With Federal Requirements

What OIG Found

ACF had a process in place to ensure that (1) it responded in a timely manner to Head Start grantees' A-133 audit findings by issuing management decisions on those findings within the required 6 months and (2) Head Start grantees took corrective action on A-133 audit findings. Specifically, for Region IX Head Start grantees that submitted audit reports to the Federal Audit Clearinghouse, ACF resolved recurring audit findings in accordance with Federal requirements and ACF policies and procedures.

What OIG Recommends

This report contains no recommendations.