

2026 Single Audit Update

Meet the Presenter

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Session Outline

- Single Audit Overview
 - What is a single audit?
 - The stages of a single audit
- 2026 Proposed Revisions to Uniform Guidance

Areas of Emphasis:

- Subrecipient Monitoring
- Common Internal Control Deficiency Areas

Poll Question 1

A black and white photograph of two men in an office setting. The man on the left, with a beard and wearing a light-colored button-down shirt, is looking down at a laptop. The man on the right, with short dark hair and wearing a dark jacket over a collared shirt, is looking towards the laptop. The background is slightly blurred, showing office shelves. A blue triangular graphic element is overlaid on the bottom right of the image, containing the text.

Single Audit Overview



Background

Pre-1984:

- Every federal agency had its own requirements

- Entities expending awards from multiple federal agencies could be audited multiple times

The Single Audit Act of 1984

- Created a “single” audit of all federal awards

- 1996 amendments combined governments/NPOs

- Implemented by OMB Circular A-133

Background

New Uniform Grant Guidance (2 CFR 200) – most recent EFFECTIVE update:

- Updates thresholds for single audits from \$750k to \$1M

- Effective for fiscal years beginning October 1, 2024 and later single audits

- Update was proposed in April 2024

Proposed Update to Uniform Guidance for 2026 are discussed in our next section of the presentation.

Stages of a Single Audit

Four primary stages to a Single Audit:



Stages of a Single Audit



Obtain Schedule of Expenditures of Federal Awards (SEFA) from client

Threshold for single audit is currently \$1,000,000

Test SEFA in accordance with SAS 119 (superseded by SAS No. 137) sufficient to render an in-relation-to opinion

Stages of a Single Audit



Consider by Assistance Listing (formerly CFDA) number or cluster

Divide programs into Type A and B

- Cut-off starts at \$1,000,000 and goes up with total expenditures.

Assess risk of Type A programs

- Type A programs that are not low-risk are major
- Type A programs that are low-risk (previously audited with no MW) are temporarily set aside, but may still be major

Stages of a Single Audit



If necessary, assess risk of larger Type B programs

- Only required if there is a low-risk Type A program
- “Larger” Type B programs are 25% of the Type A threshold
- High-risk programs may be selected as major

Risk assessment is based on auditor judgment

Identify one high-risk Type B program for every four low-risk Type A programs (25% of the low-risk Type A programs)

Stages of a Single Audit



Determine if percentage of coverage is met

- Required to test 40% of SEFA

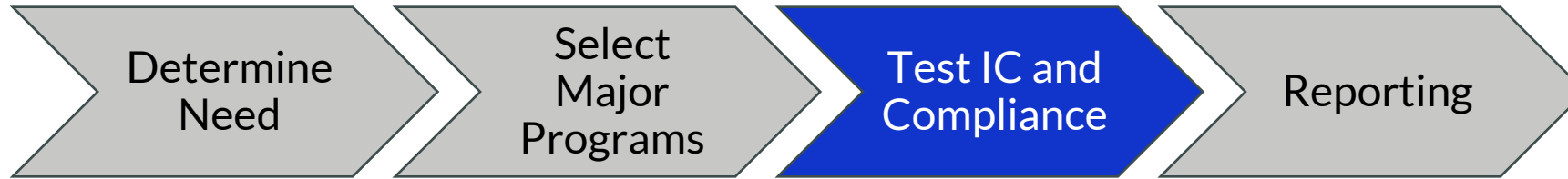
- For low-risk auditees, only test 20% of SEFA

- Clean single audit for two years (no material findings)

- Filed on time with the Clearinghouse

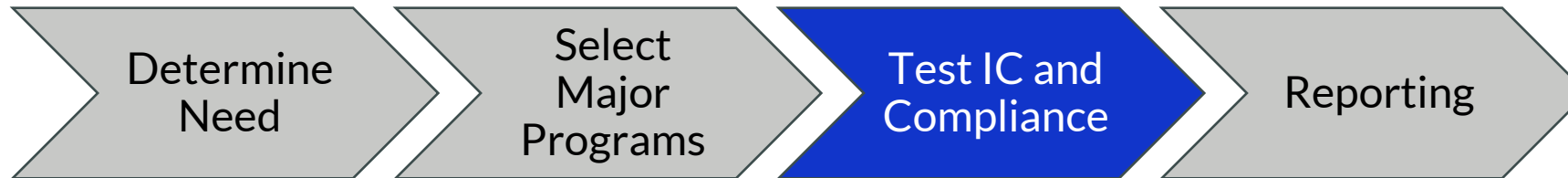
- Select additional programs (auditor's choice) until coverage is met

Stages of a Single Audit



For each major program, determine which compliance areas to test
Subject to audit per the Compliance Supplement
Applicable to the auditee
Have a direct and material effect on compliance

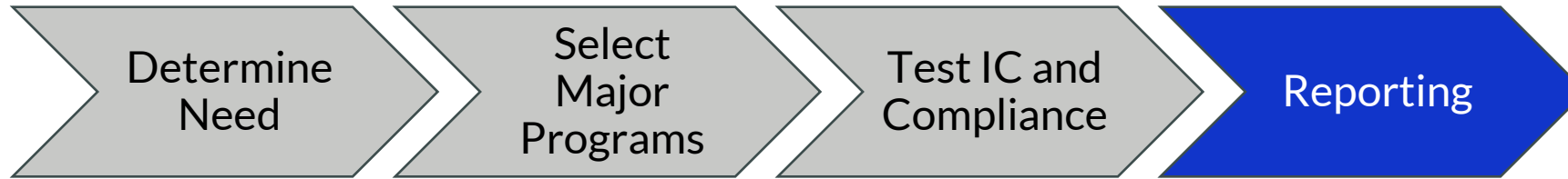
Stages of a Single Audit



Compliance areas

- | | |
|--|---|
| A. Activities allowed or unallowed | H. Period of performance |
| B. Allowable costs/cost principles | I. Procurement/suspension and debarment |
| C. Cash management | J. Program income |
| D. [reserved] * | K. [reserved] |
| E. Eligibility | L. Reporting |
| F. Equipment & real property management | M. Subrecipient monitoring |
| G. Matching, level of effort, and earmarking | N. Special tests and provisions |

Stages of a Single Audit



- 1) In-relation-to opinion on the SEFA
- 2) Yellow Book report
 - Internal control over financial reporting
 - Compliance with laws, regulations, and grant agreements
- 3) Single Audit report
 - Compliance for each major program
 - Internal control over compliance

Stages of a Single Audit



Schedule of Findings and Questioned Costs

- Summary of Auditors Results

- Financial statement findings

- Federal awards findings

- Questioned costs > \$25,000

Summary Schedule of Prior Audit Findings

- Status of prior federal award findings

Stages of a Single Audit



Data Collection Form and reporting package
Submitted online
Provides details on findings
Corrective action plan
Complete financial statements for public inspection

Poll Question 2



Proposed Changes to Uniform Guidance

Office of Management and Budget Changes to Uniform Guidance

- Redline released on May 29, 2026
- Proposed to be effective for awards issued on or after October 1, 2026
- If the recent Senate Appropriations CR is adopted by the House, that date would be postponed to December 11, 2026
- 496,606 comments received by OMB on the proposed changes by July 14 according to Regulations.gov

The proposed revisions have three objectives per OMB:

- Improving transparency, accountability, and oversight
- Clarifying the regulatory status of the 2 C.F.R. text
- Reducing award recipient burden

Office of Management and Budget Changes to Uniform Guidance

Key Changes – Grant Program Operations

- Merit/Risk Reviews
- Discretionary Terminations

Key Changes– Audit and Compliance

- Uniform Guidance Becomes Regulation
- Payment and Eligibility Requirements
- Subrecipient Monitoring Is Becoming a Bigger Compliance Risk
- Changes in Cost Principles for Federal Grants
- The Compliance Supplement: No Longer an Annual Update?
- Internal Controls: The Proposal Removes the Frameworks, Not the Responsibility

Office of Management and Budget Changes to Uniform Guidance

Key Changes – Grant Program Operations: Pre-Award Merit and Risk Reviews (§200.205 & §200.206)

- Federal award reviews may become more subjective
- Selected awards would be reviewed by a senior political appointee before issuance.
- Review factors may include agency priorities, applicable laws, and the “national interest.”
- Risk reviews would expand to consider organizational affiliations, questionable practices, and financial capacity.
- Key terms, including “affiliations” and “questionable practices,” are not clearly defined.

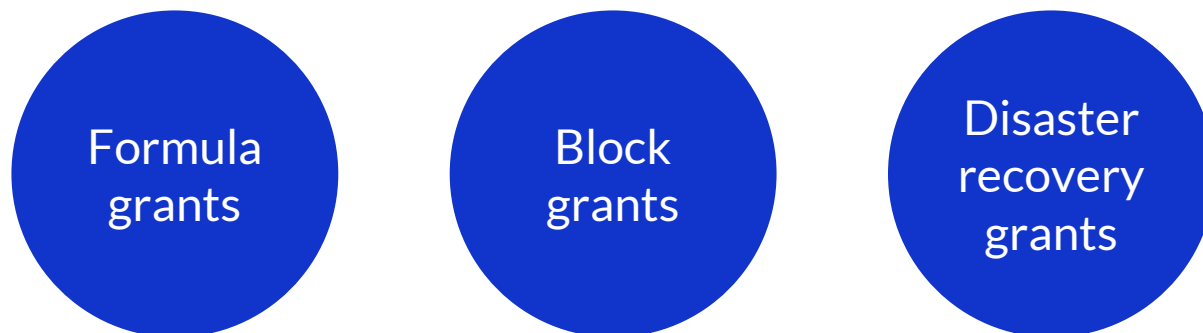
Why this matters: Applicants may face added delays, less predictable award decisions, and increased documentation expectations before funds are awarded.

Office of Management and Budget Changes to Uniform Guidance

Key Changes – Grant Program Operations: Discretionary Terminations (§200.340)

- Competitive grants may be terminated if no longer aligned with agency priorities or the national interest
- Agencies could evaluate awards using criteria different from those in place when funds were awarded
- Stop-work orders may suspend projects for up to 90 days

Protected programs



Practical impact: Long-term competitive grants face increased uncertainty even after funding has been awarded.



Office of Management and Budget Changes to Uniform Guidance

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Key Changes– Audit and Compliance: Uniform Guidance is becoming Regulation

- **Current State**
 - OMB issues guidance.
 - Federal agencies adopt and implement changes.
 - Agencies have some discretion in application.
- **Proposed State**
 - OMB rules become binding government-wide.
 - Changes apply automatically across agencies.
 - Less agency flexibility and fewer implementation variations.

Office of Management and Budget Changes to Uniform Guidance

Key Changes– Audit and Compliance: Subrecipient Monitoring (§200.331, §200.332, §200.340)

All down-stream entities must be subaward or contract	Applies to internal transfers to related entities	All subawards and contracts must be logged in SAM.gov
Ensure activities do not cause “reputational harm” to recipient or federal agency	Noncompliance is grounds for termination	Federal agency could terminate award to recipient based on subrecipient actions

Practical impact: Organizations that pass through federal funding should expect more monitoring, more documentation, and greater exposure to findings and questioned costs.

Office of Management and Budget Changes to Uniform Guidance

Key Changes– Audit and Compliance: Eligibility Verifications & Payment Justifications (§200.304, §200.305)

States must do pre-payment verification using Treasury's Do Not Pay system

Recipients and subrecipients must use E-verify to confirm eligibility of employees and contractors working on federal grant

Federal agencies will verify eligibility of payee for all federal awards on Do Not Pay

Practical impact: More controls, more documentation, and more opportunities for compliance findings if processes are not clearly defined.

Office of Management and Budget Changes to Uniform Guidance

Key Changes– Audit and Compliance: Cost Principles/Allowable costs (Subpart E)

Publication costs generally unallowable unless required by statute or specifically approved.	Conference costs allowed only if expressly approved and included in the award terms.	Advertising and public relations costs largely unallowable.
Commencement and convocation costs become unallowable for all entity types.	Costs related to elective abortions remain unallowable under a new codified section.	Fundraising and investment management costs require prior federal approval.

Practical impact: Expect increased scrutiny of expenditures and additional documentation before charging costs to federal awards.

Office of Management and Budget Changes to Uniform Guidance

Key Changes– Audit and Compliance: Audit Guidance Frequency/Internal Control Framework (§200.513, §200.303)

- Removes “annual” reference from the compliance supplement update
 - (Unclear how often information related to high-risk programs and compliance factors would be updated)
- Removes GAO’s “Standards for Internal Control in the Federal Government” (Green Book) and COSO’s “Internal Control-Integrated Framework” as required frameworks of internal control

Practical impact: The proposal removes some of the requirements, but not the responsibility. Recipients will still be expected to demonstrate a well-designed and documented system of internal control.

Office of Management and Budget Changes to Uniform Guidance: Implementation – Audit Implications

If the 2026 compliance supplement follows the 2025 compliance supplement timing and Uniform Guidance updates integration, the changes would first be effective for audits ending September 30, 2027. Recent changes to the CR may delay that implementation timing for audits.



Be careful of
changes in Cost
Principles

Have a carefully
documented and
executed
Subrecipient
Monitoring
Program

Internal
Controls –
Document,
Document,
Document!

2 CFR 200, Appendix XI

Compliance Supplement - Changes 2026

ALN / Cluster	Program Title
93.MC	Medicaid Cluster
93.CCDF	CCDF Cluster
93.558	Temporary Assistance for Needy Families

2026 High Risk Programs – relate to administration priorities like Medicaid Cluster and TANF

This information is TENTATIVE and pending the release of the final 2026 Compliance Supplement



Area of Emphasis: Subrecipient Monitoring

Uniform Guidance (2 CFR 200) – Subpart D Requirements for Written Procedures

Written procedures:

As a best practice, at Rehmann we recommend policies for all Single Audit compliance areas
2CFR200 REQUIRES the following policies:



\$200.305 Payments (i.e., cash draws)



\$200.430-431 Compensation
(personnel & benefits)



\$200.318 Procurement
(including conflict of interest)



\$200.474 Travel costs



Allowability of costs (Subpart E, Cost Principles)

While the requirement began in 2015, organizations who are new to federal grants or have had a lapse in grant funding may not have up-to-date policies or other written procedures.

Subrecipient Monitoring Best Practices

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Current
subrecipient
monitoring
policy



Template for
subrecipient
contracts



Written process
for monitoring
subrecipients



Written
management
decision template



Designate a
knowledgeable
/responsible
individual

Because subrecipient monitoring is a principles-based framework with many components, organizations sometimes have difficulty interpreting the requirements and implementing an effective internal control process around this requirement. This is even more important under proposed revisions to Uniform Guidance!

Uniform Guidance (2 CFR 200) – Subpart D

Standards for Financial Management

Subrecipient Monitoring/Management:

A “**subaward**” is for the purpose of carrying out a portion of a Federal award and creates a Federal assistance relationship with the subrecipient

A “**contract**” is for the purpose of obtaining goods and services for the non-Federal entity’s own use and creates a procurement relationship with the contractor

Uniform Guidance (2 CFR 200) – Subpart D

Standards for Financial Management

Subrecipient Monitoring/Management:

A “**subrecipient**” is an entity, usually but not limited to non-Federal entities, that receives a subaward from a pass-through entity to carry out part of a Federal award; but does not include an individual that is a **beneficiary** of such award. A subrecipient may also be a recipient of other Federal awards directly from a Federal awarding agency.

CRF/FRF broadened beneficiaries to include entities

Uniform Guidance (2 CFR 200) – Subpart D Standards for Financial Management

Subrecipient Monitoring/Management:

Subrecipients:

- 1 Determine who is eligible to receive what Federal assistance
- 2 Have performance measured in relation to whether program objectives were met
- 3 Have responsibility for programmatic decision making
- 4 Are responsible for adherence to applicable Federal program requirements specified in the Federal award
- 5 Use the Federal funds to carry out a program, as opposed to providing goods or services for the benefit of the pass-through entity

Uniform Guidance (2 CFR 200) – Subpart D Standards for Financial Management

Subrecipient Monitoring/Management:

Contractors:

- 1 Provide goods and services within normal business operations
- 2 Provides similar goods or services to many different purchasers
- 3 Normally operate in a competitive environment
- 4 Provide goods or services that are ancillary to the operation of the Federal program
- 5 Are not subject to compliance requirements of the Federal program as a result of the agreement



Uniform Guidance (2 CFR 200) – Subpart D Standards for Financial Management

Contractor Compliance:

In most cases, the auditee’s compliance responsibility for a contractor is to ensure only that the procurement, receipt, and payment for goods and services comply with laws, regulations, and the provisions of contracts or grant agreements. A program’s compliance requirements normally do not pass through to contractors.

Subrecipient Monitoring and Issuing Management Decisions

Pass through entities must:

- Ensure the subaward clearly identifies the grantee as a subrecipient and explicitly pass through requirements
- Evaluate risk of noncompliance by subrecipients
- Consider imposing specific subaward conditions
- Monitor activities of the subrecipient by:
 - Review financial and performance reports
 - Follow up to ensure subrecipient takes timely and appropriate action
 - Perform during the award monitoring as applicable
 - Issue a management decision

Subrecipient Monitoring and Issuing Management Decisions

Pass through entities must:

Depending on the entity's assessment of risk, perform during the award monitoring	Verify that the subrecipient is audited as required
Consider whether the subrecipient's audits indicate adjustments to the granting entity's own records	Consider taking enforcement action against noncompliant subrecipients

Subrecipient Monitoring: Sample Policy Discussion

Source of Governing Requirements – The requirements for subrecipient monitoring are contained in 31 USC 7502(f)(2)(B) (Single Audit Act Amendments of 1996 (Pub. L. No. 104-156)), Uniform Guidance, program legislation, 2 CFR parts 25 and 170, and 48 CFR parts 4, 42, and 52 Federal awarding agency regulations, and the terms and conditions of the award.

The County will review and oversee subrecipient activity and obtain a copy of their single audit. Other oversight processes and procedures will be established on a case by case basis, dependent on grant requirements and the level of activity of the subrecipient. Subrecipient monitoring will be performed by the County's Finance Department (or its designated/contracted individual or organization).

Risk assessment – The County will perform risk assessment of all subrecipients each fiscal year (January 1 through December 31) and determine additional monitoring required based on this risk assessment. The assessment will include evaluating an applicant's:

- Financial stability
- Quality of management systems
- History of performance
- Audit reports
- Ability to comply with program requirements
- Prior experience in administering similar awards
- Audit reports
- Personnel
- Management systems
- Results from Federal agency monitoring

Example Policy:

- Specifies who is responsible for monitoring
- Discusses the performance of risk assessment

Subrecipient Monitoring: Sample Policy Discussion

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During the award program monitoring – If the County determines that a subrecipient is identified as “High Risk” per its risk assessment process, the County will perform during the award monitoring of that recipient (this monitoring will be in addition to the required reporting noted in Section 5 of the agreement and any required single audit or alternative compliance examination requirements). As part of “During the award monitoring” the County may:

- Perform on-site monitoring visits.
- Perform walkthroughs of internal controls being utilized by the subrecipient to comply with Uniform Guidance.

Example Policy

- Explains during the award monitoring activities
- Explains how the County will determine who to monitor

Subrecipient Monitoring: Sample Policy Discussion

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- Review the Recipient's accounting for program receipts and costs.
- Review any and all documentation related allowability of costs and cost principals under Uniform Guidance.
- Review the Recipient's compliance with any and all terms of their Subrecipient Agreement.
- Review the Recipient's policies and procedures for managing federal awards.
- Issue either a verbal or written report to both the recipient and the County Administrator's office regarding any findings and/or recommendations.

Review of subrecipient audits and required responses for deficiencies – For any subrecipients who are required to have single audits performed under 2 CFR 200 or who exercise the option for an alternative compliance examination under the OMB's new guidance (Addendum 3) the County will obtain those reports, review any noted deficiencies, review the required response from management on those deficiencies and issue a written response to those findings/deficiencies within 90 days of receiving those reports.

Deficiencies identified and return of grant funds – Any deficiencies identified through subrecipient monitoring which would result in costs that violate the terms of 2 CFR 200 or the terms this grant agreement would be governed by Article IV of the Grant Agreement (Section 4.1 – Return of Grant Funds).

Example Policy

- Continued discussion of during-the-award monitoring
- Review of subrecipient reports and responses
- Possible action for deficiencies identified.



Subrecipient Monitoring and Issuing Management Decisions

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Management decision best practices:

- Management decisions must clearly state whether the audit finding is sustained
- Reasons for the decision
- Expected auditee action (including repayment of disallowed costs)
- If corrective action has not already been taken, a timetable for follow up should be given
- Request additional information for context and describe if an appeals process has been made available to the auditee.

Subrecipient Monitoring: New Requirements under Proposed Revisions

New Requirement: All down-stream entities must be subaward or contract

Response: Inventory down-stream entities and evaluate contractual relationships. All down stream relationships should be IN WRITING.

Subrecipient Monitoring: New Requirements under Proposed Revisions

New Requirement: Subrecipient monitoring applies to internal transfers to related entities

Response: Evaluate internal transfers to departments/component units as potential subrecipient relationships.

Subrecipient Monitoring: New Requirements under Proposed Revisions

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Uniform Guidance normally focuses on separate legal entities when defining down-stream organizations. We do not know yet what this would look like, but here are some possibilities that seem logical with what we know thus far:

Entity	GASB component unit?	Separate legal entity?	Potential subaward issue?
County Clerk	No	No	No
County Sheriff	No	No	No
Housing Commission	Often yes	Usually yes	Potentially
Road Commission	Sometimes component unit	Usually yes	Potentially
Hospital Authority	Often component unit	Yes	Potentially
Economic Development Corporation	Often component unit	Yes	Potentially

Subrecipient Monitoring: New Requirements under Proposed Revisions

New Requirement: All subawards and contracts must be logged in SAM.gov

Response: Develop a process for reviewing and submitting data to SAM.gov.
Review this data with same precision and effort as ledger transactions!

Subrecipient Monitoring: New Requirements under Proposed Revisions

New Requirement: Ensure activities do not cause “reputational harm” to recipient or federal agency

Response: Have well-documented systems of internal control and program rationales. Document, document, document.

Subrecipient Monitoring: New Requirements under Proposed Revisions

New Requirement: Federal agency could terminate award to recipient based on subrecipient actions

Response: Have well-documented management decision processes established and issue those decisions to subrecipients in a timely fashion.

Poll Question 3



Common Internal Control Deficiency Areas

Improper Payments

Defined



Payment that
should not have
been made

Payment made
for an incorrect
amount

Payments that
do not have
supporting
documentation

Fraud risk factor - may be result of fraud, poor oversight, mismanagement, IC deficiencies, errors, or abuse

Improper Payments Continued

Types of improper payments

Overpayments - amounts paid in excess of the amount due to recipients	Payments to ineligible recipients
Payments for ineligible goods or services, or for goods and services not received	Duplicate payments

Underpayments - recipient receives less than is due

Manual Callback Confirmations

An important control for preventing improper payments!

Implement Manual Callback Process

Establish a process where any changes to payment instructions, such as updates to vendor banking details or payment amounts, require a manual callback to the authorized vendor contact. This additional verification step helps prevent unauthorized modifications and mitigate the risk of fraud.

Verify Authenticity of Changes

Before making any payment instruction changes, have an authorized employee make a documented phone call to the vendor using the contact information on file to confirm the validity of the requested update. This helps ensure the changes are legitimate and coming from the authorized party.

Maintain Detailed Records

Thoroughly document the manual callback process, including the date, time, employee name, vendor contact, and details of the conversation. These records can serve as an audit trail and provide evidence in the event of a dispute or investigation.

Lack of Segregation of Duties

An important set of controls for preventing improper payments!



One person handles multiple financial functions

Increases risk of errors, fraud, and mismanagement



Same person initiates, approves, and records transactions

Lack of checks and balances



Payroll processed and approved by the same individual

Lack of independent review

Segregation of Duties: Safeguarding the Process

How to address segregation of duties concerns.

Separate Duties

Ensure that no single individual has control over all aspects of the payment process, from initiating the payment to reconciling the bank statements.

Approval and Authorization

Implement a system where payment requests are approved by one individual, and the actual payment is authorized by a different person.

Payment Initiation and Execution

Separate the roles of initiating a payment (e.g., generating the payment file) and executing the payment (e.g., releasing the payment).

Reconciliation and Review

Assign the task of reconciling bank statements and other account reconciliations and reviewing payment activity to a person independent of the payment processing team.

Access Controls

Restrict access to payment systems and data based on job responsibilities, ensuring that employees can only perform the tasks required for their roles.

Weak Controls Over Federal Reporting



Reports submitted late

Inaccurate or late federal reporting can lead to compliance issues and potential funding delays.



Reports contain errors

Errors in financial and programmatic reports undermine the integrity of the grant-funded program.



No review process

Lack of a formal review process before submission increases the risk of reporting errors and omissions.

Noncompliance with Procurement Standards

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Sole-source contracts without justification

Federal rules require competitive procurement, but some entities award sole-source contracts without properly documenting the justification.



Missing price/rate analysis for purchases

Federal regulations mandate that entities perform a price or rate analysis for purchases, but some fail to document this analysis.

Uniform Guidance (2 CFR 200) – Subpart D

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Standards for Financial Management

Procurement standards:

- All procurement transactions must be conducted in a manner providing full and open competition.
- Methods:
 - Micro purchases < \$15,000 (need only be “reasonable”)
 - Small purchases < \$250,000 (obtain price quotes)
 - Over \$250,000:
 - Sealed bids/formal advertising
 - Competitive proposals
 - Noncompetitive proposals (sole source)



Inadequate Time and Effort Reporting



Personnel costs must be supported

Federal awards require personnel costs charged to be supported by documentation



Missing semi-annual certifications (or other time/effort reporting)

Lack of semi-annual certifications (or other allowable time/effort reporting) for employees working solely on a single federal program



Inconsistent timesheets

Missing or inconsistent timesheets for employees working on multiple federal cost objectives

Preventative and Detective Control Activities

Identify the appropriate mix between preventive and detective control activities

- Preventive - designed to avoid an unintended event or result before it occurs
- Detective - designed to discover and timely correct an unintended event or result after it occurs

Prioritize the use of preventive control activities

- Offer the most cost-efficient use of a government's resources
- Effective at mitigating the risk of fraud and improper payments
- Help avoid the time and money to remediate an unintended event after it is detected or occurred
- Cost of trying to fix an unintended event that has occurred may be more than the cost of implementing a preventive control

IT and Access Control Weaknesses

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Shared Login Credentials

Shared login credentials increase the risk of unauthorized access and make it difficult to track user actions.



Lack of User Access Reviews

Failure to periodically review and update user access rights can lead to excessive or outdated permissions. This should include appropriate restrictions to administrative access and ensuring that only access needed to properly execute operational duties related to an employee's role is granted.



Missing Change Logs

Absence of change logs makes it challenging to monitor and audit changes to system configurations and access controls.

Information Security Risks

Risks that may impact objectives of confidentiality, integrity, and availability

Unauthorized access to data (hackers)	Exploiting personnel (phishing emails)	Installing malicious software (malware used to steal data)
Automated attacks (bots, AI)	Undetected errors (altering of data without visible evidence)	Threats to physical environment (fire, power outages, natural disasters can cause loss of information or system damage)

Other Common Deficiencies

- Control is not designed at a precise enough level that would detect a material error or noncompliance

Example: “Management reviews financial reports on a monthly basis”

- No defined criteria (what are they looking for, threshold for investigation)
- No evidence of depth

Control: “The Finance Director performs a monthly review of the grant expenditures report, comparing actual spending to the approved grant budget at the line-item level. Variances exceeding 10% or any unallowable cost categories are investigated and documented prior to finalization of the report”

- Specific focus with defined thresholds (10% variance)
- At the line-item level
- Explicit objective related to the review – unallowable costs and deviations from budget
- Evidence of resolution is documented

Other Common Deficiencies

- **Documentation identifies a process not a control**

Example: “The department processes vendor invoices and enters them into the accounting system for payment”.

- Describes what happens but not how risk is mitigated
- No evidence it would prevent or detect errors or noncompliance

Control: “A/P Supervisor reviews and approves all vendor invoices over \$5k for allowability and budget compliance prior to payment, evidence of approval retained in the system.”

- Identifies the specific activity that addresses the risk of unallowable or improper spending
- Includes who, what and when
- Defines audit evidence

Documentation

Documentation is a necessary part of an effective internal control system and it's foundational to how controls are **understood, executed, and evaluated**.

- Documentation in the form of policies and procedures defines who does what, when and how, ensuring consistency in execution.
- Supports ownership by clearly defining roles and responsibilities and documentation makes it clear who is performing and monitoring each control.
- Documentation assists with monitoring as without documentation, controls are difficult to validate for operating effectiveness.
- Effective tool for training and continuity when employees leave or roles change. Also reduces dependency on a single person when controls are well documented.
- Provides an audit trail in the event of an issue and can help organizations defend their environment in the case of a review (audit, investigation, etc.)

Poll Question 4

Additional Resources

2026 Webinar Series

On Demand

- 2026 Governmental GAAP Update
- 2026 Nonprofit Update
- Future-proof Your Organization: Strategies for Uncertain Times

Upcoming

Beyond the Breach: Proactive Cybersecurity for the Public Sector

Date: Oct. 14

This webinar offers tailored solutions for public sector entities focused on optimizing risk management and empowering your operations.

Scan for 2026
webinar resources



Upcoming Presentations

- 2026 MML Conference in Traverse City
- 2026 MGFOA Conference in Traverse City
- 2026 MICPA Governmental Auditing Conference (Virtual)

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