

### Federal Single Audit in Context

Auditors issue adverse or qualified opinions in the Federal Single Audit when the State does not comply with federal programs in a way that can have a direct and material effect on those programs or undermines compliance with the requirements of those programs. When such opinions are issued, the non-compliant programs must be re-audited the next year, which adds to the State's auditing expenses.

The first graph below shows the general downward trend in programs with these findings since 2006. This downward trend is driven by 1) improved administration and coordination of programs and the audit, and 2) higher audit thresholds paired with lesser audit requirements. The lower graph shows the number of repeat findings from one Single Audit year to the next.

