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From: Auditor of State's Center for Audit Excellence
 To: All IPA Firms
 Subject: USEPA SRF Programs (66.458 & 66.468) - FY 2016
 Date: March 10, 2017

Since FY 2010, Ohio EPA (OEPA) has determined yearly if they can implement the alternative single audit approach for the 66.458 & 66.468 programs (which are described further in each of these FACCRs). OEPA has notified us of their fiscal year 2016 single audit program determination for USEPA State Revolving Loan (SRF) Local Government Agency (LGA) recipients. OEPA determined that it can apply the alternative approach to FY 2016 for both 66.458 & 66.468.

Where total federal assistance expenditures exceed \$750,000, auditors should apply the following guidance:

- **CFDA 66.458 (Cleaning Water Revolving Fund)**
 - As a reminder, auditors must continue to subject the selected fiscal year 2010-2015 LGAs/project to single audit for the remaining lives of those projects, where total Federal financial assistance expenditures exceed \$750,000.
 - For FY 2016, OEPA did not execute any loan agreements for this program.
 - **The projects highlighted below are no longer required to be reported as they have completed their disbursements.**

First FY Subject to Single Audit	LGA	Account ID	EPA ID	Loan Award Date
2010	Metropolitan Sewer District	5585	CS391525-0062	1/28/2010
		5586	CS391525-0063	1/28/2010
		5343	CS392878-01	10/29/2009
2010	Northeast Ohio Regional Sewer District	5587	CS391430-0095	1/28/2010
		5596	CS391430-0094	1/28/2010
		5422	CS391430-0069	12/10/2009
		5436	CS391430-0097	12/10/2009
		5377	CS391430-0074	11/17/2009
		5147	CS392859-01	6/15/2009
		5014	CS392938-01	12/11/2008
2011	City of Columbus	5671	CS390274-0132	6/24/2010
2012	City of Lorain	6166	CS390532-0017	4/26/2012
2012	City of Springfield	6242	CS390880-0009	7/26/2012
2013	Northeast Ohio Regional Sewer District	6597	CS391430-0116	10/13/2013

2013	City of Akron	6202	CS390095-0036	5/30/2013
		6473	CS390095-0078	5/30/2013
		6483	CS390095-0029	5/30/2013
		6510	CS390095-0057	8/29/2013
		6578	CS390095-0082	10/31/2013
		6579	CS390095-0097	10/31/2013
2014	City of Toledo	6839	CS390915-0110	11/19/2014
2014	City of Miamisburg	6874	CS390593-0034	12/17/2014
2015	City of Akron	7154	CS390095-0090	12/10/2015
2016	NONE.	See note above.		

- **CFDA #66.468 (DWRF) –**

- Only the **City of Columbus & the City of Oregon** must report the *selected* project expenditures for the Federal Water Supply Revolving Loan Account (WSRLA) program on the SEFA *for fiscal year 2016*.
- As a reminder, auditors must continue to subject the selected fiscal year **2013 & 2015** LGAs/projects to single audit for the remaining lives of those projects, where total Federal financial assistance expenditures exceed \$750,000. (For **2014** OEPA did not execute any loan agreements.)
 - **The projects highlighted below are no longer required to be reported as they have completed their disbursements.**
- Also, as a reminder, for fiscal year 2011, OEPA was unable to apply the alternative single audit approach. As a result, all fiscal year 2011 LGAs were required to report the WSRLA program on their 2011 SEFAs, and subject it to single audit where the total Federal financial assistance expenditures exceeded \$750,000. (**Note: These 2011 projects also must continue reporting their expenditures for the life of these projects in the corresponding year the expenditures occur.**)

First FY Subject to Single Audit *	LGA	Account ID	EPA ID	Loan Award Date
2010	City of Bowling Green	4998	FS390425-01	10/30/2008
		5242	FS390473-01	8/27/2009
2010	City of Canton	5019	FS390420-01	12/11/2008
		5654	FS390224-0022	5/27/2010
2010	City of Cleveland	5018	FS390466-01	12/11/2008
		5133	FS390560-01	6/25/2009
2010	City of Zanesville	5263	FS390903-01	9/24/2009

		5264	FS390904-01	9/24/2009
2011	ALL	See note above.		
2012	City of Cincinnati	6150	FS390255-0012	3/29/2012
		6168	FS390255-0015	4/26/2012
		6375	FS390255-0025	10/25/2012
		6372	FS390255-0022	10/25/2012
		6373	FS390255-0020	10/25/2012
		6374	FS390255-0019	10/25/2012
		6370	FS390255-0023	12/6/2012
		6369	FS390255-0028	12/6/2012
		6376	FS390255-0024	12/6/2012
		6371	FS390255-0026	12/6/2012
2012	City of Cleveland	6213	FS390262-0023	5/31/2012
2012	Twin City Water & Sewer Dist.	6215	FS391442-0008	6/28/2012
2013	City of Cincinnati	6403	FS390255-0017	1/31/2013
		6420	FS390255-0027	2/28/2013
		6421	FS390255-0029	2/28/2013
		6422	FS390255-0021	2/28/2013
		6423	FS390255-0031	2/28/2013
		6446	FS390255-0030	3/28/2013
		6506	FS390255-0032	6/27/2013
		6372	FS390255-0022	10/31/2013
2013	City of Westerville	6478	FS390974-0004	6/27/2013
2014	NONE	See note above.		
2015	City of Toledo	6921	FS390915-0116	3/3/2015
		6920	FS390915-0117	3/3/2015
2015	City of Bucyrus	7039	FS390206-0004	7/10/2015
2016	City of Columbus	7187	FS390274-0209	1/6/2016
		7188	FS390274-0195	1/6/2016
		7260	FS390274-0208	3/11/2016
2016	City of Oregon	7265	FS390721-0018	3/11/2016

Reminder: Even though entities receive these programs as loans from OEPA. OEPA receives this as grant from the federal government. Therefore, the local entities should NOT report these programs as loans on their SEFA.

Local governments not mentioned above do not need to report either of these programs on their 2016 SEFAs, or subject these programs to single audit.

The fiscal year 2016 FACCR's for these programs include this guidance and are in the process of being updated. Also, OEPA notifies the respective SRF LGA recipients of these determinations annually.

Additional information and further detail is available in the FACCR's. Please send questions to FACCR@ohioauditor.gov.