

FY2022 STATEWIDE SINGLE AUDIT FEE

This email will serve as the Auditor of Public Account's (APA) audit fee notice for the State of Nebraska Statewide Single Audit (Statewide Single Audit) covering the period July 1, 2021, through June 30, 2022. Pat Reding is the Audit Manager for the Statewide Single Audit.

The audit fees are being handled similar to prior years. The audit fees are based on the projected federal awards expenditures for the State fiscal year 2022, the projected actual cost of conducting the audit, the actual hours spent for prior year audits, the federal dollars involved, the three-year audit rotation cycle for federal programs as required by the Single Audit Act, and the Uniform Guidance requirements. We have worked with Enterprise One reports and State Accounting to come up with the projected federal expenditures for fiscal year 2022, as of this date. Please note that since the Schedule of Federal Award has not yet been fully completed or audited, the dollars are only the projected amount at this date and may not reflect the final dollars that appear on the Schedule of Federal Award in the fiscal year 2022 Nebraska Statewide Single Audit Report. If your Agency has major federal programs, they must be audited at least once every three years and more if there are findings noted in the previous year. In the year a major federal program is selected for auditing, your contract price will increase to account for the testing of that specific major program based on the dollars expended.

The audit of your Agency's federal awards will be included in the audit of the State of Nebraska's Statewide Single Audit Report and the audit of the State of Nebraska's Comprehensive Annual Financial Report. The audits will be conducted in accordance with generally accepted auditing standards, Government Auditing Standards issued by the Comptroller General of the United States, OMB Uniform Guidance, and the Compliance Supplements.

Our office is still trying to conduct most of our audit field work electronically, as much as we can. With some agencies working remotely, it has caused some issues; however, we have been adjusting to the new normal and finding ways to use the changes to our advantage professionally.

Your audit fee will be **\$752,883.06**. This amount is based on a rate of \$370.00 for each federal program expending over \$10,000 per the fiscal year ending June 30, 2022, and a very minimal rate per projected major federal program dollars expended which were subject to additional testing for fiscal year ending June 30, 2022. Based on the information we were provided and projected, your audit fee by program is as follows:

Cluster	State Agency	Program Title	Federal Agency	Grant #	Projected 2022 Expenditures	2022 Major	Total Per Grant
	Health and Human Services, Department of	COVID-19 - Pandemic EBT Food Benefits	Agriculture, U.S. Department of	10.542	\$77,577,924		\$370.00
SNAP Cluster:	Health and Human Services, Department of	Supplemental Nutrition Assistance Program	Agriculture, U.S. Department of	10.551	\$242,671,716		\$370.00
SNAP Cluster:	Health and Human Services, Department of	COVID-19 - Supplemental Nutrition Assistance Program	Agriculture, U.S. Department of	10.551	\$92,821,269		\$0.00
Child Nutrition Cluster:	Health and Human Services, Department of	National School Lunch Program	Agriculture, U.S. Department of	10.555	\$12,504,366		\$370.00
	Health and Human Services, Department of	Special Supplemental Nutrition Program for Women, Infants, and Children	Agriculture, U.S. Department of	10.557	\$28,045,058		\$370.00
	Health and Human Services, Department of	Child and Adult Care Food Program	Agriculture, U.S. Department of	10.558	\$137,060		\$370.00

Child Nutrition Cluster:	Health and Human Services, Department of	Summer Food Service Program for Children	Agriculture, U.S. Department of	10.559	\$3,260		\$0.00
	Health and Human Services, Department of	State Administrative Expenses for Child Nutrition	Agriculture, U.S. Department of	10.560	\$667,178		\$370.00
SNAP Cluster:	Health and Human Services, Department of	State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	Agriculture, U.S. Department of	10.561	\$24,731,777		\$370.00
Food Distribution Cluster:	Health and Human Services, Department of	Commodity Supplemental Food Program	Agriculture, U.S. Department of	10.565	\$2,475,568		\$370.00
Food Distribution Cluster:	Health and Human Services, Department of	Emergency Food Assistance Program (Administrative Costs)	Agriculture, U.S. Department of	10.568	\$862,198		\$370.00
Food Distribution Cluster:	Health and Human Services, Department of	Emergency Food Assistance Program (Food Commodities)	Agriculture, U.S. Department of	10.569	\$9,711,408		\$370.00
	Health and Human Services, Department of	WIC ARRA GRANTS-STATE		10.578	\$20,075		\$370.00
	Health and Human Services, Department of	COVID-19 - Pandemic EBT Administrative Costs	Agriculture, U.S. Department of	10.649	\$1,152,403		\$370.00
	Health and Human Services, Department of	Emergency Solutions Grant Program	Housing & Urban Development, U.S. Department of	14.231	\$4,406,228		\$370.00
	Health and Human Services, Department of	Housing Opportunities for Persons with AIDS	Housing & Urban Development, U.S. Department of	14.241	\$581,926		\$370.00
	Health and Human Services, Department of	SRVCS FOR TRAFFICKING VICTIMS		16.320	\$107,070		\$370.00
	Health and Human Services, Department of	Harold Rogers Prescription Drug Monitoring Program	Justice, U.S. Department of	16.754	\$558		\$0.00
	Health and Human Services, Department of	Senior Community Service Employment Program	Labor, U.S. Department of	17.235	\$76,629		\$370.00
	Health and Human Services, Department of	ARPA - CSLFRF		21.027			\$0.00
	Health and Human Services, Department of	State Indoor Radon Grants	Environmental Protection Agency, U.S.	66.032	\$175,597		\$370.00
	Health and Human Services, Department of	Multipurpose Grants to States and Tribes	Environmental Protection Agency, U.S.	66.204			\$0.00
	Health and Human Services, Department of	State Public Water System Supervision	Environmental Protection Agency, U.S.	66.432			\$0.00
	Health and Human Services, Department of	PERFORMANCE PARTNERSHIP GRANTS		66.605	\$203,309		\$370.00
	Health and Human Services, Department of	TSCA Title IV State Lead Grants Certification of Lead-Based Paint Professionals	Environmental Protection Agency, U.S.	66.707	\$4,719		\$0.00

	Health and Human Services, Department of	Special Programs for the Aging_ Title VII, Chapter 3_Programs for Prevention of Elder Abuse, Neglect, and Exploitation	Health and Human Services, U.S. Department of	93.041	\$17,433		\$370.00
	Health and Human Services, Department of	Special Programs for the Aging_ Title VII, Chapter 2_Long Term Care Ombudsman Services for Older Individuals	Health and Human Services, U.S. Department of	93.042	\$107,279		\$370.00
	Health and Human Services, Department of	Special Programs for the Aging_ Title III, Part D_Disease Prevention and Health Promotion Services	Health and Human Services, U.S. Department of	93.043	\$123,544		\$370.00
Aging Cluster:	Health and Human Services, Department of	Special Programs for the Aging_ Title III, Part B_Grants for Supportive Services and Senior Centers	Health and Human Services, U.S. Department of	93.044	\$1,512,961		\$370.00
Aging Cluster:	Health and Human Services, Department of	Special Programs for the Aging_ Title III, Part C_Nutrition Services	Health and Human Services, U.S. Department of	93.045	\$4,203,414		\$370.00
Aging Cluster:	Health and Human Services, Department of	Special Programs for the Aging - Title IV and Title II - Discretionary Projects	Health and Human Services, U.S. Department of	93.048	\$103,466		\$370.00
	Health and Human Services, Department of	National Family Caregiver Support, Title III, Part E	Health and Human Services, U.S. Department of	93.052	\$715,515		\$370.00
Aging Cluster:	Health and Human Services, Department of	Nutrition Services Incentive Program	Health and Human Services, U.S. Department of	93.053	\$936,434		\$370.00
Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements Cluster:	Health and Human Services, Department of	Public Health Emergency Preparedness	Health and Human Services, U.S. Department of	93.069	\$5,266,223	1	\$1,766.65
	Health and Human Services, Department of	COOPERATIVE AGREEMENTS TO PROM		93.079	\$161,367		\$370.00
	Health and Human Services, Department of	Guardianship Assistance	Health and Human Services, U.S. Department of	93.090	\$368,481		\$370.00
	Health and Human Services, Department of	Affordable Care Act (ACA) Personal Responsibility Education Program	Health and Human Services, U.S. Department of	93.092	\$228,328		\$370.00

	Health and Human Services, Department of	Comprehensive Community Mental Health Services for Children with Serious Emotional Disturbances (SED)	Health and Human Services, U.S. Department of	93.104	\$83,085		\$370.00
	Health and Human Services, Department of	Maternal and Child Health Federal Consolidated Programs	Health and Human Services, U.S. Department of	93.110	\$581,946		\$370.00
	Health and Human Services, Department of	Project Grants and Cooperative Agreements for Tuberculosis Control Programs	Health and Human Services, U.S. Department of	93.116	\$226,126		\$370.00
	Health and Human Services, Department of	Emergency Medical Services for Children	Health and Human Services, U.S. Department of	93.127	\$98,481		\$370.00
	Health and Human Services, Department of	Injury Prevention and Control Research and State and Community Based Programs	Health and Human Services, U.S. Department of	93.136	\$2,846,902		\$370.00
	Health and Human Services, Department of	Projects for Assistance in Transition from Homelessness (PATH)	Health and Human Services, U.S. Department of	93.150	\$292,186		\$370.00
	Health and Human Services, Department of	HHS RURAL HEALTH RESEARCH CENT		93.155	\$3,512,506		\$370.00
	Health and Human Services, Department of	Grants to State for Loan Repayment Program	Health and Human Services, U.S. Department of	93.165	\$435,569		\$370.00
	Health and Human Services, Department of	Childhood Lead Poisoning Prevention Project	Health and Human Services, U.S. Department of	93.197	\$249,706		\$370.00
	Health and Human Services, Department of	Title V State Sexual Risk Avoidance Education (Title V State SRAE) Program	Health and Human Services, U.S. Department of	93.235	\$183,843		\$370.00
	Health and Human Services, Department of	State Rural Hospital Flexibility Program	Health and Human Services, U.S. Department of	93.241	\$1,057,048		\$370.00
	Health and Human Services, Department of	Substance Abuse and Mental Health Services_Projects of Regional and National Significance	Health and Human Services, U.S. Department of	93.243	\$3,585,160		\$370.00
	Health and Human Services, Department of	Early Hearing Detection and Intervention	Health and Human Services, U.S. Department of	93.251	\$208,381		\$370.00
	Health and Human Services, Department of	Occupational Safety and Health Program	Health and Human Services, U.S. Department of	93.262	\$112,383		\$370.00
	Health and Human Services, Department of	Immunization Cooperative Agreements	Health and Human Services, U.S. Department of	93.268	\$24,102,298		\$370.00
Covid	Health and Human Services, Department of	COVID-19 - Immunization Cooperative Agreements	Health and Human Services, U.S. Department of	93.268	\$1,235,105		\$0.00

	Health and Human Services, Department of	Viral Hepatitis Prevention and Control	Health and Human Services, U.S. Department of	93.270	\$144,189		\$370.00
	Health and Human Services, Department of	Drug Abuse and Addiction Research Programs	Health and Human Services, U.S. Department of	93.279	\$86,457		\$370.00
	Health and Human Services, Department of	State Partnership Grant Program to Improve Minority Health	Health and Human Services, U.S. Department of	93.296			\$0.00
	Health and Human Services, Department of	Small Rural Hospital Improvement Grant Program	Health and Human Services, U.S. Department of	93.301	\$863,548		\$370.00
	Health and Human Services, Department of	National State Based Tobacco Control Programs	Health and Human Services, U.S. Department of	93.305			\$0.00
	Health and Human Services, Department of	Early Hearing Detection and Intervention Information System (EHDI-IS) Surveillance Program	Health and Human Services, U.S. Department of	93.314	\$112,733		\$370.00
	Health and Human Services, Department of	Epidemiology & Laboratory Capacity for Infectious Diseases	Health and Human Services, U.S. Department of	93.323	\$46,707,314	1	\$12,757.21
	Health and Human Services, Department of	Behavioral Risk Factor Surveillance System	Health and Human Services, U.S. Department of	93.336	\$321,189		\$370.00
	Health and Human Services, Department of	COVID-19 - Public Health Crisis Response Awards	Health and Human Services, U.S. Department of	93.354	\$5,641,814		\$370.00
	Health and Human Services, Department of	National and State Tobacco Control Program	Health and Human Services, U.S. Department of	93.387	\$724,126		\$370.00
	Health and Human Services, Department of	CDC PARTNER CRISIS RESPONSE		93.391	\$1,860,510		\$370.00
	Health and Human Services, Department of	Improving the Health of Americans through Prevention and Management of Diabetes and Heart Disease and Stroke	Health and Human Services, U.S. Department of	93.426	\$925,382		\$370.00
	Health and Human Services, Department of	ESSA/Preschool Development Grants	Health and Human Services, U.S. Department of	93.434	\$5,488,057		\$370.00
	Health and Human Services, Department of	Innovative State and Local Public Health Strategies to Prevent and Manage Diabetes and Heart Disease and Stroke	Health and Human Services, U.S. Department of	93.435	\$373,048		\$370.00
	Health and Human Services, Department of	Well-Integrated Screening and Evaluation for Women Across the Nation (Wisewoman)	Health and Human Services, U.S. Department of	93.436	\$467,444		\$370.00
	Health and Human Services, Department of	Title IV-E Kinship Navigator	Health and Human Services, U.S. Department of	93.471	\$154,676		\$370.00

	Health and Human Services, Department of	Pregnancy Assistance Fund Program	Health and Human Services, U.S. Department of	93.500			\$0.00
	Health and Human Services, Department of	National Health Service Corps	Health and Human Services, U.S. Department of	93.547	\$183,468		\$370.00
	Health and Human Services, Department of	Promoting Safe and Stable Families	Health and Human Services, U.S. Department of	93.556	\$1,192,796		\$370.00
	Health and Human Services, Department of	Temporary Assistance for Needy Families	Health and Human Services, U.S. Department of	93.558	\$34,384,075	1	\$9,488.97
	Health and Human Services, Department of	Child Support Enforcement	Health and Human Services, U.S. Department of	93.563	\$23,784,288		\$370.00
	Health and Human Services, Department of	Refugee and Entrant Assistance_State Administered Programs	Health and Human Services, U.S. Department of	93.566	\$6,568,544		\$370.00
	Health and Human Services, Department of	Low-Income Home Energy Assistance	Health and Human Services, U.S. Department of	93.568	\$68,651,601	1	\$18,577.03
	Health and Human Services, Department of	Community Services Block Grant	Health and Human Services, U.S. Department of	93.569	\$8,417,942		\$370.00
CCDF Cluster:	Health and Human Services, Department of	Child Care and Development Block Grant	Health and Human Services, U.S. Department of	93.575	\$138,496,941	1	\$37,100.66
	Health and Human Services, Department of	Refugee and Entrant Assistance_Discretionary Grants	Health and Human Services, U.S. Department of	93.576			\$0.00
CCDF Cluster:	Health and Human Services, Department of	Child Care Mandatory and Matching Funds of the Child Care and Development Fund	Health and Human Services, U.S. Department of	93.596	\$30,939,605	1	\$8,575.47
	Health and Human Services, Department of	Grants to States for Access and Visitation Programs	Health and Human Services, U.S. Department of	93.597	\$85,685		\$370.00
	Health and Human Services, Department of	Chafee Education and Training Vouchers Program (ETV)	Health and Human Services, U.S. Department of	93.599	\$641,460		\$370.00
	Health and Human Services, Department of	Adoption and Legal Guardianship Incentive Payments	Health and Human Services, U.S. Department of	93.603	\$514,479		\$370.00
	Health and Human Services, Department of	Developmental Disabilities Basic Support and Advocacy Grants	Health and Human Services, U.S. Department of	93.630	\$535,966		\$370.00
	Health and Human Services, Department of	Children's Justice Grants to States	Health and Human Services, U.S. Department of	93.643	\$195,000		\$370.00
	Health and Human Services, Department of	Stephanie Tubbs Jones Child Welfare Service Program	Health and Human Services, U.S. Department of	93.645	\$1,885,840		\$370.00
	Health and Human Services, Department of	COVID-19 - Stephanie Tubbs Jones Child Welfare Service Program	Health and Human Services, U.S. Department of	93.645			\$0.00
	Health and Human Services, Department of	Foster Care_Title IV-E	Health and Human Services, U.S. Department of	93.658	\$24,738,365		\$370.00

	Health and Human Services, Department of	Adoption Assistance	Health and Human Services, U.S. Department of	93.659	\$26,520,342		\$370.00
	Health and Human Services, Department of	COVID-19 - Emergency Grants to Address Mental and Substance Use Disorders during COVID-19	Health and Human Services, U.S. Department of	93.665	\$758,435		\$370.00
	Health and Human Services, Department of	Social Services Block Grant	Health and Human Services, U.S. Department of	93.667	\$11,160,501		\$370.00
	Health and Human Services, Department of	Child Abuse and Neglect State Grants	Health and Human Services, U.S. Department of	93.669	\$445,383		\$370.00
	Health and Human Services, Department of	Family Violence Prevention and Services/Domestic Violence Shelter and Supportive Services	Health and Human Services, U.S. Department of	93.671	\$1,049,415		\$370.00
	Health and Human Services, Department of	John H. Chafee Foster Care Program for Successful Transition to Adulthood	Health and Human Services, U.S. Department of	93.674	\$2,655,934		\$370.00
	Health and Human Services, Department of	Empowering Older Adults and Adults with Disabilities through Chronic Disease Self-Management Education Programs – financed by Prevention and Public Health Funds (PPHF)	Health and Human Services, U.S. Department of	93.734	\$75,449		\$370.00
	Health and Human Services, Department of	State Public Health Approaches for Ensuring Quitline Capacity – Funded in part by Prevention and Public Health Funds (PPHF)	Health and Human Services, U.S. Department of	93.735			\$0.00
	Health and Human Services, Department of	ELDER ABUSE PREVENTION		93.747	\$192,621		\$370.00
	Health and Human Services, Department of	State and Local Public Health Actions to Prevent Obesity, Heart Disease, and Stroke (PPHF)	Health and Human Services, U.S. Department of	93.757			\$0.00
	Health and Human Services, Department of	Children's Health Insurance Program	Health and Human Services, U.S. Department of	93.767	\$84,160,938		\$370.00
Medicaid Cluster:	Health and Human Services, Department of	State Survey and Certification of Health Care Providers and Suppliers (Title XVIII) Medicare	Health and Human Services, U.S. Department of	93.777	\$3,464,113	1	\$1,288.71

Medicaid Cluster:	Health and Human Services, Department of	Medical Assistance Program	Health and Human Services, U.S. Department of	93.778	\$2,364,946,770	1	\$627,575.57
	Health and Human Services, Department of	Opioid STR	Health and Human Services, U.S. Department of	93.788	\$3,237,126		\$370.00
	Health and Human Services, Department of	Money Follows the Person Rebalancing Demonstration	Health and Human Services, U.S. Department of	93.791			\$0.00
	Health and Human Services, Department of	Organized Approaches to Increase Colorectal Cancer Screening	Health and Human Services, U.S. Department of	93.800	\$261,820		\$370.00
	Health and Human Services, Department of	Hospital Preparedness Program (HPP) Ebola Preparedness and Response Activities	Health and Human Services, U.S. Department of	93.817			\$0.00
	Health and Human Services, Department of	Maternal, Infant, & Early Childhood Home Visiting Grant	Health and Human Services, U.S. Department of	93.870	\$1,268,464		\$370.00
Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements Cluster:	Health and Human Services, Department of	National Bioterrorism Hospital Preparedness Program	Health and Human Services, U.S. Department of	93.889	\$877,739	1	\$602.78
	Health and Human Services, Department of	Cancer Prevention & Control Programs for State, Territorial & Tribal Organization	Health and Human Services, U.S. Department of	93.898	\$2,368,352		\$370.00
	Health and Human Services, Department of	Grants to States for Operation of Offices of Rural Health	Health and Human Services, U.S. Department of	93.913	\$259,701		\$370.00
	Health and Human Services, Department of	HIV Care Formula Grants	Health and Human Services, U.S. Department of	93.917	\$4,642,349		\$370.00
	Health and Human Services, Department of	HIV Prevention Activities_Health Department Based	Health and Human Services, U.S. Department of	93.940	\$957,334		\$370.00
	Health and Human Services, Department of	Cooperative Agreements to Support State-Based Safe Motherhood and Infant Health Initiative Programs	Health and Human Services, U.S. Department of	93.946	\$159,804		\$370.00
	Health and Human Services, Department of	Block Grants for Community Mental Health Services	Health and Human Services, U.S. Department of	93.958	\$2,993,300		\$370.00
	Health and Human Services, Department of	Block Grants for Prevention and Treatment of Substance Abuse	Health and Human Services, U.S. Department of	93.959	\$6,567,824		\$370.00
	Health and Human Services, Department of	Sexually Transmitted Diseases (STD)	Health and Human Services, U.S. Department of	93.977	\$627,017		\$370.00

		Prevention and Control Grants					
	Health and Human Services, Department of	Mental Health Disaster Assistance and Emergency Mental Health	Health and Human Services, U.S. Department of	93.982	\$2,125,535		\$370.00
	Health and Human Services, Department of	Preventive Health and Health Services Block Grant	Health and Human Services, U.S. Department of	93.991	\$2,289,305		\$370.00
	Health and Human Services, Department of	Maternal and Child Health Services Block Grant to the States	Health and Human Services, U.S. Department of	93.994	\$3,580,357		\$370.00
	Health and Human Services, Department of	State Commissions	Corporation For National and Community Service	94.003	\$264,412		\$370.00
	Health and Human Services, Department of	AmeriCorps	Corporation For National and Community Service	94.006	\$1,434,105		\$370.00
	Health and Human Services, Department of	Training and Technical Assistance	Corporation For National and Community Service	94.009	\$201,461		\$370.00
	Health and Human Services, Department of Total				\$3,486,124,914	9	\$752,883.06

As you are aware, the Audit is already underway. The APA will be submitting an IBT for payment of the audit fees within the next few days and payment is expected promptly. The above audit fees are based on the premise your staff has prepared the Schedule of Federal Awards (the federal program worksheet) and submitted the worksheet to DAS-Accounting.

As agreed upon in previous years, we will break out the billing as reflected below and prompt payment of IBT's will be expected, so we can meet payroll requirements.

DHHS Breakdown	2022
September	\$188,220.77
November	\$188,220.77
January	\$188,220.77
March	\$188,220.75
Total	\$752,883.06

In order to complete the audits in a timely and efficient manner, the cooperation of State Accounting and each State agency is necessary. In the event that such cooperation is not obtained (either through failure to provide adequate workspace, missing an agreed-upon deadline or in providing requested information), we will notify State Accounting in writing of the situation and the APA will work with State Accounting to resolve the situation in a timely manner. In the event the matter cannot be resolved to our satisfaction, the APA will consider the need to bill the appropriate agency for any additional time incurred. If this were to occur, the APA will promptly notify you directly. The inability to resolve these issues timely with State Accounting and other State agencies may also result in a delay in the issuance or modification to our audit report.