

Kearney & Partners: Single Audit PBC Checklist

Prepared By Client (PBC) categories your auditor typically requests:

1. SEFA draft and supporting reconciliations
2. Trial balance, general ledger, and bank reconciliations
3. Federal award agreements and amendments
4. Procurement policies and sample procurement files
5. Payroll / effort documentation for federal programs
6. Cash management and drawdown support
7. Subrecipient monitoring files (if applicable)
8. Prior-year audit report and corrective action status

Tip: Start gathering these before year-end, not after the PBC arrives.

Full guide: <https://kearneypartners.com/insights/single-audit-pbc-list>

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