DEPARTMENT OF THE TREASURY
WASHINGTON, D.C.

Date XX, 2025

[Recipient Name]
EIN: [EIN]
[Street Address]
[City], [State] [Zip Code]
Attention: [Point of Contact], [Point of Contact Title]

Subject: U.S. Department of the Treasury's Management Decision Letter (MDL) for Single Audit Report for the period ending on [Fiscal Year End Date]

In accordance with 2 C.F.R. § 200.521(b), the U.S. Department of the Treasury (Treasury) is required to issue a management decision for single audit findings pertaining to awards under Treasury's programs. Treasury's review as part of its responsibilities under 2 C.F.R § 200.513(c) includes an assessment of Treasury's award recipients' single audit findings, corrective action plans (CAPs), and questioned costs, if any.

Treasury has reviewed the single audit report for [The] **[Recipient Name]** prepared by [the] [Auditor Name] for the fiscal year ending on **[Fiscal Year End Date]**. No questioned costs are included in this single audit report. Treasury has made the following determinations regarding the audit finding(s) and CAP(s) listed below:

Assistance Listing Number/Program Name:
[ALN]/ [Program Name] [(Program Acronym)]

Audit Finding #	Compliance Type - Audit Finding Summary	Audit Finding Determination	Questioned Cost Determination	CAP Determination
[Finding Number]	[Compliance Type] – [Audit Finding Summary]	Sustained	Questioned Cost: None Disallowed Cost: None	Accepted

The audit finding(s) [is/are] sustained as the identified issue(s) violate(s) the terms and conditions of the above-referenced award(s). The CAP(s), if implemented, [is/are] responsive to the audit finding(s), address(es) the cause of the audit finding(s) and should be completed in accordance with the action date(s) indicated in the single audit report.

Please note, the corrective action(s) [is/are] subject to review during this recipient's next annual single audit or program-specific audit, as applicable, to determine adequacy. If the same audit finding(s) appear(s) in a future single audit report for this recipient, its current or future award funding under Treasury's programs may be adversely impacted.

[The] [Recipient Name] may appeal Treasury's decision for the audit finding(s) listed above. A written appeal must be submitted within 30 calendar days of the date of this management decision letter to Treasury via email at ORP_SingleAudits@treasury.gov. The appeal must include: 1) the specific reasons for disputing Treasury's determination; 2) relevant documentation to support the recipient's position; 3) an alternative course of action with an anticipated completion date of the action; and 4) the contact information of the managing official responsible for implementing the proposed alternative course of action.

For questions regarding the audit finding(s), please email us at ORP_SingleAudits@treasury.gov. Thank you.

Sincerely,

Audit and Compliance Resolution Team
Office of Capital Access
U.S. Department of the Treasury

Commented [AD39]: Insert 'The' before any auditee name

Commented [AD40]: Need full name as written in SF-SAC [auditee_name] "CITY OF ANN ARBOR, MICHIGAN"

| Page 1: [1] Commented [AD4] | Anthony D'Alessandro | 08/09/2025 11:06:00 |

EIN as provided in input or in SF-SAC [auditee_ein]

| Page 1: [2] Commented [AD7] | Anthony D'Alessandro | 08/09/2025 11:08:00 |

Address as provided in SF-SAC [auditee_address_line_1]

| Page 1: [3] Commented [AD9] | Anthony D'Alessandro | 08/09/2025 11:09:00 |

City, State, Zip as provided in SF-SAC [auditee_city], [auditee_state], [auditee_zip]

| Page 1: [4] Commented [AD11] | Anthony D'Alessandro | 08/09/2025 11:10:00 |

Point of Contact and Title as provided in SF-SAC [auditee_contact_name], [auditee_contact_title]

| Page 1: [5] Commented [AD12R11] | Anthony D'Alessandro | 08/09/2025 11:23:00 |

Marti Praschan, Chief Financial Officer

| Page 1: [6] Commented [AD13] | Anthony D'Alessandro | 08/09/2025 11:12:00 |

Fiscal Year End Date as provided in single audit report (cover page) or SF-SAC [fy_end_date]

| Page 1: [7] Commented [AD14R13] | Anthony D'Alessandro | 08/09/2025 11:17:00 |

Must be in [Month] [Day], [Year] format

| Page 1: [8] Commented [AD17] | Anthony D'Alessandro | 08/09/2025 11:20:00 |

Need full name as written in SF-SAC [auditee_name] "CITY OF ANN ARBOR, MICHIGAN"

| Page 1: [9] Commented [AD18] | Anthony D'Alessandro | 08/09/2025 11:30:00 |

Add S if plural, remove if singular finding

| Page 1: [10] Commented [JJ20] | Jones, Jasmine | 26/07/2024 14:49:00 |

Tips:
1. Add as many additional rows as needed to the table to incorporate all the findings for a particular program.

2. Create a new table for each program. Put the tables in ALN order (i.e., 21.023 ERA, then 21.026 HAF, then 21.027 SLFRF, etc.).

3. If the finding is cross cutting with multiple Treasury programs, create its own table as well. List the additional ALNs, Program Names, and Program Acronyms below the first one.

Example:
21.023/ Emergency Rental Assistance (ERA2)
21.026/ Homeowner Assistance Fund (HAF)
21.027/ Coronavirus State and Local Fiscal Recovery Funds (SLFRF)

| Page 1: [11] Commented [AD21] | Anthony D'Alessandro | 08/09/2025 14:22:00 |

For findings from multiple programs, duplicate table below - list findings under each program in separate tables, insert different ALN and program names

| Page 1: [12] Commented [AD23] | Anthony D'Alessandro | 08/09/2025 11:34:00 |

ALN as provided in Single Audit or SF-SAC [aln]

| Page 1: [13] Commented [AD25] | Anthony D'Alessandro | 08/09/2025 11:48:00 |

Program Name and Acronym Mapped to ALN via Table provided

| Page 1: [14] Commented [AD26R25] | Anthony D'Alessandro | 08/09/2025 13:25:00 |

State and Local Fiscal Recovery Funds (SLFRF)

| Page 1: [15] Commented [JJ27] | Jones, Jasmine | 26/07/2024 14:52:00 |

If the finding is a repeat, put "Repeat of [202X-XXX]" under the finding number.

| Page 1: [16] Commented [AD28R27] | Anthony D'Alessandro | 08/09/2025 13:29:00 |

Repeat findings can be found in SF-SAC. [is_repeat_finding] (Yes or No, Y/N). If N then, nothing for repeat finding. If Y, insert below "Repeat of [prior_finding_ref_numbers]"

| Page 1: [17] Commented [AD29R27] | Anthony D'Alessandro | 08/09/2025 14:22:00 |

None for this example so will not be added

Page 1: [18] Commented [AD30]	Anthony D'Alessandro	08/09/2025 15:06:00

Compliance type can be found in SF-SAC [type_requirement] (Letter corresponds to different compliance type. See seperate table for reference)

Page 1: [19] Commented [AD31R30]	Anthony D'Alessandro	08/09/2025 15:14:00

If Type = P (Other) Then insert heading from the Single Audit Document.

Page 1: [20] Commented [AD32R30]	Anthony D'Alessandro	08/09/2025 15:15:00

Type: I = Procurement and suspension and debarment

Page 1: [21] Commented [AD33]	Anthony D'Alessandro	08/09/2025 15:10:00

Finding Summary to be selected from list based on what's most appropriate (Can we analyze the nature of the finding in the single audit to match to one of the audit summaries?)

Page 1: [22] Commented [AD34R33]	Anthony D'Alessandro	08/09/2025 15:11:00

Separate attached document contains the directory of finding summaries

Page 1: [23] Commented [AD35R33]	Anthony D'Alessandro	08/09/2025 15:16:00

"Lack of evidence of suspension and debarment verification"

Page 1: [24] Commented [JJ36]	Jones, Jasmine	26/07/2024 14:54:00

Add as many **Compliance Types** (i.e. Activities Allowed or Unallowed, Reporting, etc.) and **Audit Finding Summaries** (i.e., Lack of supporting documentation, Inaccurate Treasury Reporting, etc.) as needed.

Page 1: [25] Commented [AD37R36]	Anthony D'Alessandro	08/09/2025 15:16:00

Multiple compliance types and summaries will occur