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.](mailto: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.](mailto:ORP_SingleAudits@treasury.gov) Thank you.

Sincerely,

Audit and Compliance Resolution Team

Office of Capital Access

U.S. Department of the Treasury