

SAPRO 
ASSURANCE

Government & Single Audit Capability

Talent Solution 2026

Our Workforce Solutions and Locations

Delivering solutions from India, Africa and The Philippines

Workforce Consulting

Specialized advise for Public Accounting firms and Private Companies, offering global workforce insights, business planning, risk & compliance, cost optimization, and talent upskilling & integration.

Workforce Augmentation Solutions

Access temporary expert accounting talent to address your seasonal needs, unexpected attrition, testing new growth opportunities or piloting offshore resources.

Your Centre POWERED by SAPRO

Your company's fully managed, ready-to-go Center, powered by SAPRO's expert global platform, available in India, Africa and shortly the Philippines.

Workforce Products DELIVERED by SAPRO

Leverage SAPRO's infrastructure and people to fully outsource work products e.g. EBP Audits, Single Audits, 1099 Tax Returns, etc so you no longer need to manage people and processes and improve focus on client development and quality review.



Excellence Hubs in
AFRICA



Excellence Hubs in
INDIA



Excellence Hubs in
PHILIPPINES

S A P R O 

Navigating the Government Landscape

Internal controls & compliance with federal programs

Single Audit

Required when a non-federal entity expends **\$750,000+ in federal funds** annually*

2 CFR 200.501



Regulations

- > Regulated by the Office of Management and Budget (OMB)
- > Also known as Uniform Guidance Single Audit
- > 2 CFR Part 200, Subpart F



Deadlines

- > Earlier of 30 Calendar days after the receipt of the audit report, or
- > 9 Months after Financial Year-end
- > Submission to the Federal Clearing Audit House (FAC)



Yellow Book

Audits of federal, state and local government organizations, programs, activities, and functions.



Regulations

- > Regulated by the US Government Accountability Office (GAO)
- > Generally Accepted Government Auditing Standards (GAGAS)



Deadlines

- > GAGAS itself does not impose deadlines
 - Applies to not-for-profits receiving federal awards
- > Follows applicable audit framework deadline



*Change from \$750,000 to \$1,000,000 effective for fiscal years ending on or after Sept 30, 2025.

Core SAPRO Capabilities

How we support our clients



Main Program Determination and SEFA Analysis

2 CFR 200.514(b)



Compliance Audit

- › Internal Control
- › Compliance testing per OMB Compliance Supplement

Compliance Requirements

- › Allowable Costs
- › Activities Allowed
- › Program Income
- › Cash Management
- › Equipment & Real Property Management
- › Special Tests & Provisions
- › Reporting
- › Period Of Performance
- › Procurement & Suspension/ Debarment
- › Matching, Level of Effort & Earmarking
- › Subrecipient Monitoring

CFR 200.514(c-d)



Financial Statement Audit

- › Audit procedures and test of detail

GAAS & GAGAS



Reporting

- › Audit Report & Financial Statements
- › Internal Control over Financial Reporting and Compliance
- › Compliance with laws, regulations, and grant terms
- › Corrective action plan + prior findings summary
- › Compliance for each major federal program.
- › Schedule of findings and questioned costs

CFR 200.511(b-c), 515, 516

Our Credentials



Entities

- > Charter Schools
- > Universities / Colleges
- > States / Cities
- > Metros
- > Churches
- > Not-for-Profit entities



Skillset

- > Charter Schools / ISF
- > SEFA Preparation and reconciliations
- > End-to-end testing (Financial Statement Audit)



States / Cities we have experience in (among others)



Specialized Software

- Expertise in:
- > Caseware
 - > CCH
 - > Draftworx
 - > Autire
 - > OnPointEBP
 - > Quickbooks
 - > SAGE

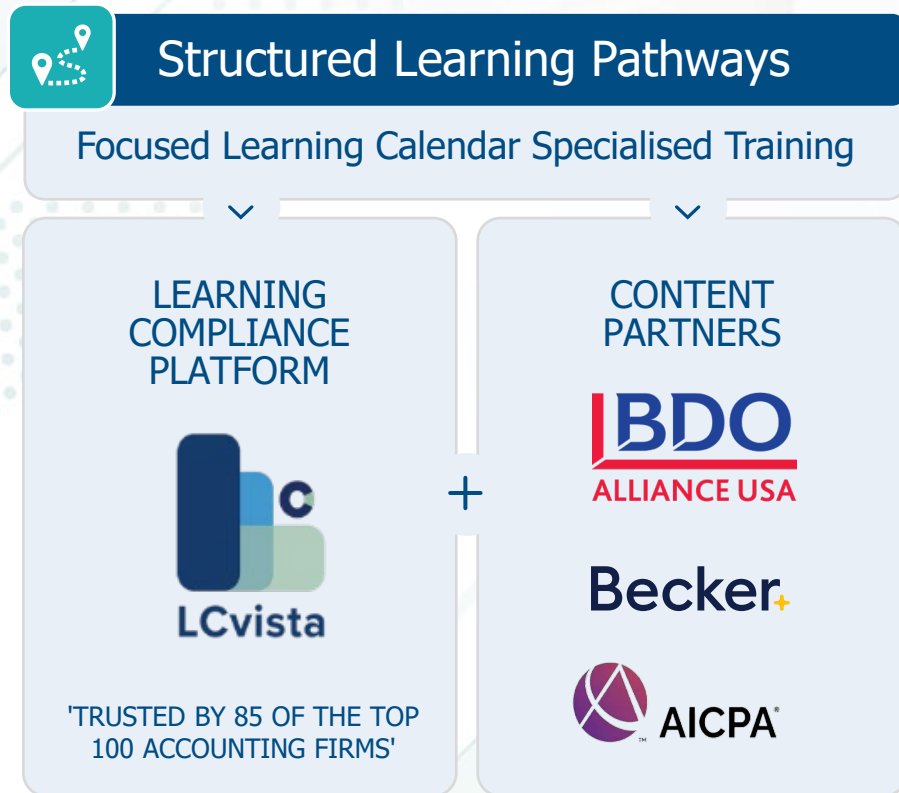


Talent

- > 40+ Skilled Auditors with Government and/or Single Audit experience
- > Professionals with 2+ US Single Audit Seasons
- > Quality Review Managers driving quality & efficiency

CPE Compliance

Partnering with SAPRO to provide customized Training Plans



SAPRO

Why partner with us



Extensive Government & Single Audit Experience



Driving compliance & quality deliverables



CPE Compliant Team



Staying up to date with uniform guidance, Yellowbook and regulatory requirements



Established Client References



A partner you can trust



Flexibility & Clear Pricing



Transparent pricing based on delivery model

Learn more about our work

1



Visit our dedicated Government & Single Audit SAPRO portal



[Visit our site](#)

2



Read about how we've supported our clients with our Case Studies



[Latest Case Study](#)

3



Schedule a discovery chat with our Assurance team



[Wiedaad Shaik](#)



Talent Profiles

Highlighting the Extensive Expertise of Our Team

S A P R 

A Dedicated Government Delivery Team

Quality Reviewer
and Project Support



Nikki Cloete CA(SA)
Supporting CPA firms and teams on
Government Audits

Powered by Expertise: Our Government Audit Professionals



Boineelo Senthufe, ACCA
Senior in-Charge
10+ Yrs Audit Experience
Government and NFP Specialist
Sector experience:
Construction & Engineering, EBP, NFP,
Government



Mbongeni Sibanda, CA(Z)
Senior In-Charge
9+ Yrs Audit Experience
Single Audit specialist and experienced Auditor
Sector experience:
EBP, NFP, *Government & Single Audit*



Nishanie Lalbahadur
Senior In-Charge
7+ Yrs Audit Experience
*Seasoned Auditor delivering 5+ consecutive US
seasons with SAPRO*
Sector experience:
NFP, Government & Single Audit, G&C



Moloko Majuta CA(SA)
Senior
13+ Yrs Audit Experience
Government, EBP and NFP Specialist
Sector experience:
EBP, Education, NFP, Government



Dom Soy, CPA
Senior
7+ Yrs Audit Experience
Delivering specialist Audits across US & Canada
Sector experience:
Cannabis, Cryptocurrencies, Government

Thank you



@saproconsulting