

SUMMARY OF CHANGES – 2015 REVISION TO THE *STATE OF ALASKA SINGLE AUDIT GUIDE AND COMPLIANCE SUPPLEMENTS*

This document provides a list of changes made in the 2015 edition of the *State of Alaska Single Audit Guide and Compliance Supplements* (the **Guide**). Non-substantive changes made to conform to 2 AAC 45 are not listed in this summary.

CHANGES TO THE GUIDE

Section 2 – Requirements

- Updated reference to OMB Circular A-133 to also include references to its successor, the Uniform Grant Guidance, 2 CFR Part 200.
- Added additional clarification that the determination of a state major program is done by individual award.

Section 3 – Reporting:

- Clarified the Schedule of State Financial Assistance should be sub-totaled by each awarding agency and emphasized the requirement that notes describing the significant accounting policies used in preparing the schedule are required.

Section 7 – Compliance Supplement:

- Updated list of agency single audit representatives and contact information.

CHANGES TO THE COMPLIANCE SUPPLEMENTS

Compliance supplements are submitted by each state agency. The following is a list of the compliance supplements that were deleted, added, or modified for the 2015 **Guide**.

AHFC

- Program 02 Supplemental Housing Development Grants Program
- Program 03 Weatherization Assistance for Low Income Persons
- Program 06 Special Needs Housing Grant Program
- Program 07 Teacher, Health Professional and Public Safety Officials Grant Program

DCCED

- Program 03 Grants to Named Recipients
- Program 04 Grants to Unincorporated Communities
- Program 10 Grants to Municipalities

DEED

- Program 02 Debt Retirement Program
- Program 05 Public School Funding Program
- Program 06 Pupil Transportation
- Program 10 Inter-Library Cooperation Grant
- Program 14 State Head Start Program

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DHSS

- Program 01 Comprehensive Behavioral Health: Prevention & Early Intervention
- Program 02 Comprehensive Behavioral Health: Treatment & Recovery
- Program 03 Alcohol Safety Action Program
- Program 09 Early Intervention/Infant Learning Program
- Program 12 Rural Human Services Systems
- Program 14 Rural Child Welfare Services Grants
- Program 16 Children’s Advocacy Centers

DMVA

- Program 01 Emergency Management Program

QUESTIONS

Please contact the Single Audit Coordinator at 465-4666 or single.audit@alaska.gov with any questions you may have regarding the revisions to the 2015 **Guide**.