

SUMMARY OF CHANGES – 2016 REVISION TO THE *STATE OF ALASKA SINGLE AUDIT GUIDE AND COMPLIANCE SUPPLEMENTS*

This document provides a list of changes made in the 2016 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 3 – Reporting:

- Clarified the notes to the State schedule of financial assistance must not only include the significant accounting policies used in preparing the schedule are required, but must also include – when applicable the value of non-cash assistance and amounts passed through to subrecipients.

Section 5 – Questions and Answers:

- Added language to clarify stub period audits.
- Updated the web address for the federal single audit Clearinghouse.

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 2016 **Guide**.

AHFC

- Program 05 Basic Homeless Assistance Program
- Program 06 Special Needs Housing Grant Program

DCCED

- Program 01 Salmon Enhancement Tax
- Program 02 Capital Project Matching Grants
- Program 05 Rural Development Assistance

DEC

- Program 01 Municipal Grants Program

DEED

- Program 04 Capital Improvement Projects for School Districts
- Program 05 Public School Funding Program
- Program 08 Alaska School For Deaf and Hard of Hearing Students
- Program 09 Providence Heights School
- Program 14 State Head Start Program

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DEED

- Program 15 Capital Improvement Projects for School Districts Funded with State G.O. Bonds
- Program 16 District-Operated Residential Schools

DHSS

- Program 01 Comprehensive Behavioral Health: Prevention & Early Intervention
- Program 03 Alcohol Safety Action Program
- Program 08 Emergency Medical Services
- Program 11 Tobacco Prevention and Control Grant
- Program 12 Rural Human Services Systems
- Program 14 Rural Child Welfare Services Grants
- Program 19 Youth Courts/Community Panels

DLWD

- Program 01 Independent Living Rehabilitation-Statewide Centers
- Program 02 Adult Basic Education Program
- Program 03 State Training and Employment Program
- Program 05 Technical and Vocational Education Program
- Program 06 Alaska Youth First Program
- Program 07 Construction Academies Grant
- Program 08 Capital Improvement Projects
- Program 09 Alaska Oil and Gas Training Fund
- Program 10 Named Recipient Appropriations

DMVA

- Program 01 Emergency Management Program
- Program 02 Public Assistance 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 2016 **Guide**.