

# SUMMARY OF CHANGES – 2021 REVISION TO THE STATE OF ALASKA SINGLE AUDIT GUIDE AND COMPLIANCE SUPPLEMENTS

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This document provides a list of changes made in the 2021 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**

Illustrative Auditor's Report (starting pg 20)

- Pending updates to examples once made available by AICPA. These updates will be made at a future date.

Section 4 – Submitting Single Audits

- Updated State Single Audit Report Package submission to a dual email process.

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 2021 **Guide**.

AHFC	
• Program 1	Senior Citizens Housing Development Program
• Program 3	Weatherization Assistance for Low Income Persons
• Program 5	Basic Homeless Assistance Program (BHAP)
DOR	
• Program 1	Shared Taxes – Liquor License
• Program 2	Shared Taxes – Aviation Fuel
• Program 3	Shared Taxes – Electric and Telephone Cooperatives
• Program 4	Shared Taxes – Fisheries Business Taxes
• Program 5	Shared Taxes – Fishery Resource Landing Taxes
• Program 6	Shared Taxes – Commercial passenger Vessel Excise Taxes
• Program 7	Shared Taxes – Cost Recovery Fisheries
DEED	
• Program 2	Debt Retirement Program
• Program 3	School Broadband Assistance
• Program 4	Capital Improvement Projects for School Districts
• Program 5	Public School Funding Program
• Program 6	Pupil Transportation
• Program 8	Alaska School for the Deaf
• Program 9	Providence Heights School

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## DEED

- Program 14 State Head Start Program
- Program 15 Capital Improvement Projects for School Districts Funded with State G.O. Bonds

## DHSS

- Program 6 Public Health Nursing
- Program 9 Early Intervention/Infant learning Program
- Program 15 Aging & Disability Resource Centers and Developmental Disability Resource Connection Program
- Program 18 Senior Residential Services Program

## DLWD

- Program 1 Alaska Adult Education Program
- Program 4 Alaska Construction Academies Grants

## DPS

- Program 01 Edward Byrne Memorial Justice Assistance (JAG) Program Sub-Grants
- Program 02 Council on Domestic Violence and Sexual Assault (CDVSA) Grants
- Program 03 Village Public Safety Officer Program
- Program 04 Deleted – Civil Air Patrol (CAP)

## Questions

Please contact the Single Audit Coordinator at 465-4666 or [single.audit@alaska.gov](mailto:single.audit@alaska.gov) with any questions you may have regarding the revisions to the 2021 **Guide**.