

JU2013200314

ORDER ADOPTING CHANGES TO REGULATIONS OF DEPARTMENT OF ADMINISTRATION

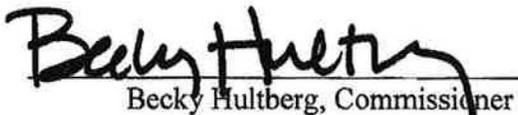
The attached 2 pages of regulations, dealing with 2 AAC 45, grant administration as it relates specifically to audit requirements, are adopted and certified to be a correct copy of the regulation changes that the Department of Administration adopts under the authority of AS 37.05.020 and after compliance with the Administrative Procedure Act (AS 44.62), specifically including notice under AS 44.62.190 and 44.62.200 and opportunity for public comment under AS 44.62.210.

This action is not expected to require an increased appropriation.

Although no public comments were received, the Department of Administration paid special attention to the cost to private persons of the regulatory action being taken.

The regulation changes adopted under this order take effect on the 30th day after they have been filed by the lieutenant governor, as provided in AS 44.62.180.

DATE: 7-9-13
Juneau, Alaska


Becky Hultberg, Commissioner

FILING CERTIFICATION

I, Mead Treadwell, Lieutenant Governor for the State of Alaska, certify that on August 26, 2013, at 11:20 a.m., I filed the attached regulations according to the provisions of AS 44.62.040 - 44.62.120.


Mead Treadwell, Lieutenant Governor

Effective: September 25, 2013

Register: 207, October 2013

Title 2. Administration.

Chapter 45. Grant Administration.

2 AAC 45.010(c)(1) is amended to read:

(1) *Government Auditing Standards*, 2011 [JULY 2007] Revision, adopted by the comptroller general of the United States, and adopted by reference:

2 AAC 45.010(c)(2) is amended to read:

(2) generally accepted auditing standards, as accepted by the American Institute of Certified Public Accountants in the *Codification of Statements on Auditing Standards*, ^{January} ~~2013~~ revision [IN EFFECT AS OF JANUARY 1, 2009] for the type of entity being audited, adopted by reference;

2 AAC 45.010(c)(3) is amended to read:

(3) *State of Alaska Audit Guide and Compliance Supplement for State Single Audits*, May ⁽²⁰¹³⁾ ~~2013~~ revision [~~2010 REVISION~~], prepared by the department, adopted by reference.

(Eff. 8/1/85, Register 95; am 6/29/90, Register 114; am 7/1/98, Register 146; am 3/31/2008, Register 185; am 8/1/2008, Register 187; am 1/1/2011, Register 196; 9/25 /2013, Register 207)

Register 207, October 2013 ADMINISTRATION

Authority: AS 37.05.020 AS 37.05.190

2 AAC 45.070 is amended to read:

2 AAC 45.070. Applicability. (a) The amended version of this chapter, effective **{insert effective date of regulation}** [JANUARY 1, 2011], applies to an audit for an audit period that begins or continues after **{insert effective date of regulation}** [JANUARY 1, 2011].

(b) An entity may agree to be subject to the provisions of the amended version of this chapter, effective **{insert effective date of regulation}** [JANUARY 1, 2011], for an audit period beginning on or after July 1, **2012** [2009] and ending on or before **{insert date that is the day before the effective date of regulation}** [December 31, 2010], by voluntarily submitting

(1) an audit that complies with those provisions; or

(2) a statement that an audit is not required under the provisions of 2 AAC 45.010(b). (Eff. 7/1/98, Register 146; am 3/31/2008, Register 185; am 8/1/2008, Register 187; am 1/1/2011, Register 196; 9/25 /2013, Register 207)

Authority: AS 37.05.020 AS 37.05.190