



COMMON AUDIT FINDINGS

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Objectives

- The Single Audit Act
- Brief Overview of Uniform Guidance
- Special State Requirements for Purchasing
- Common Audit Deficiencies related to the Uniform Guidance
- Brief Overview of the Compliance Supplement
- Common Audit Deficiencies by Type of Compliance Requirement



THE SINGLE AUDIT ACT

The Single Audit Act

- Enacted to streamline and improve the effectiveness of audits of federal awards expended by states, local governments and not-for-profit entities, as well as to reduce audit burden.
- Required for any state or local government, for-profit agencies and not-for-profit agencies that receive federal awards of \$750,000 or more.
- The Uniform Guidance includes audit determination guidance and requirements in Subpart F.



UNIFORM GUIDANCE

Uniform Guidance – Background

- Response to the 2009 Executive Order 13520 on *Reducing Improper Payments* and the 2011 Presidential Memorandum on *Administrative Flexibility, Lower Costs, and Better Results for State, Local, and Tribal Governments*.
- The Council on Financial Assistance Reform (COFAR) was established in October 2011 and were in-charge of developing the uniform guidance.
- Those involved were COFAR, interagency council of OMB (Office of Management and Budget), the eight largest Federal grant-making agencies and one rotating small grant-making agency.

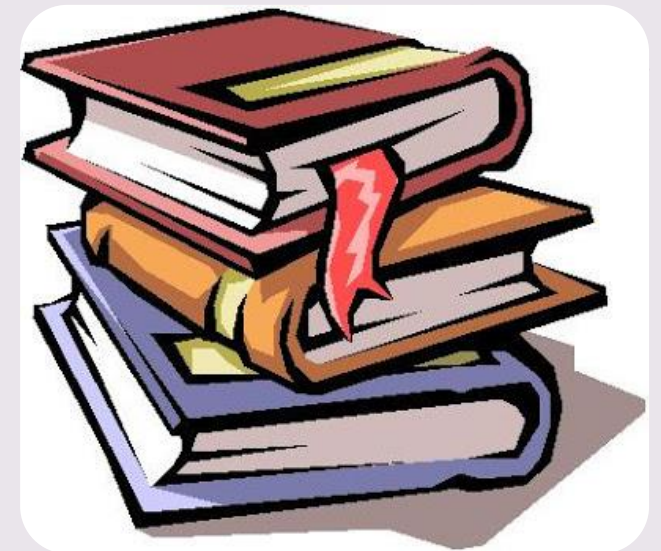
Uniform Guidance – Background

- Initially called Uniform Grant Guidance
- Approximately 100 pages
- Federal Register Reference:
 - *2 CFR Chapter I, Chapter II Part 200, et al.*
 - *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards; Final Rule*
- Supersedes eight OMB circulars, as well as any program manuals, handbooks and other non-regulatory materials that are inconsistent with the requirements of this guidance.



Subparts of the Uniform Guidance

- There are six subparts: A through F
 - *Subpart A – Acronyms and Definitions*
 - *Subpart B – General Provisions*
 - *Subpart C – Pre-Federal Award Requirements and Contents of Federal Awards*
 - *Subpart D – Post-Federal Award Requirements Standards for Financial and Program Management*
 - *Subpart E – Cost Principles*
 - *Subpart F – Audit Requirements*



Uniform Guidance

- Subpart A – Acronyms and Definitions (cont.):
 - *Definitions – Each Definition is provided a reference number*



- Goes from §200.1 to 200.99
- §200.33 Equipment:
 - *Useful life more than one year*
 - *Capital threshold would be the lesser of the entity's policy or \$5,000.*

Uniform Guidance



■ Subpart A – Acronyms and Definitions (cont.):

– §200.53 *Improper Payment*:

- Federal agencies are required to take actions to prevent improper payments, review Federal awards for such payments, and, as applicable, reclaim improper payments.
- Such payments include:
 - *Any payment that should not have been made or that was made in an incorrect amount under statutory or other legally applicable requirements, such as overpayments or underpayments made to eligible.*
 - *Any payment that does not account for credit for applicable discounts, payments that are for the incorrect amount, and duplicate payments.*

Uniform Guidance

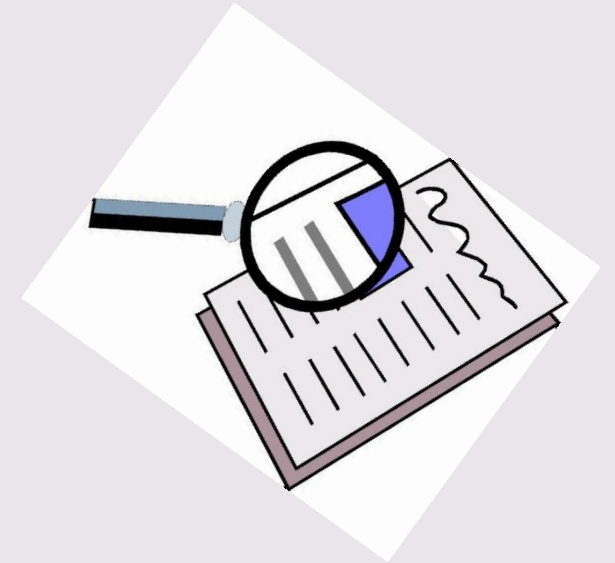
- Subpart A – Acronyms and Definitions (cont.):
 - §200.53 *Improper Payment (cont.):*
 - Such payments include:
 - *Any payment that was made to an ineligible recipient or for an ineligible good or service, or payments for goods or services not received (except for such payments where authorized by statute).*
 - *Any payment that an agency's review is unable to discern whether a payment was proper as a result of insufficient or lack of documentation.*
 - Auditors must be alert to improper payments:
 - *Especially when testing Activities Allowed or Unallowed, Allowable Costs/Cost Principles, Eligibility, and Special Tests and Provisions*

Uniform Guidance



- Subpart A – Acronyms and Definitions (cont.):
 - §200.61 – *General internal controls*
 - An implemented process designed to provide reasonable assurance regarding the achievement of objectives:
 - *Effectiveness and efficiency of operations.*
 - *Reliability of reporting for internal and external use.*
 - *Compliance with applicable laws and regulations.*
 - §200.62 – *Internal control over compliance requirements for Federal awards*
 - Provide reasonable assurance regarding:
 - *Transactions are properly recorded.*
 - *Transactions are executed in compliance with Federal statutes and regulations.*

Uniform Guidance



■ Subpart D – Post Federal Award Requirements Standards

for Financial and Program Management (cont.):

– §200.302 – *Financial management:*

- The non-Federal entity's financial management^s system must be sufficient for reports and adequate for tracing funds to a level of expenditure. It also should include:
 - *Identification of all Federal Awards (including CFDA title and number, FAIN and year, name of pass-through entity)*
 - *Accurate, current and complete disclosure of financial results of each award/program.*
 - *Records that identify source information such as authorizations, obligations, unobligated balances, assets, expenditures, income and interest and be supported by source documentation.*

Uniform Guidance

- Subpart D – Post Federal Award Requirements Standards for Financial and Program Management (cont.):
 - §200.302 – *Financial management (cont.):*
 - The non-Federal entity's financial management system should also include:
 - *Effective control over, and accountability for, all funds, property and other assets.*
 - *Comparison of expenditures with budget amounts for each Federal award.*
 - *Written procedures to implement the requirements of §200.305 Payment.*
 - *Written procedures for determining allowability of costs in accordance with Subpart E.*



Uniform Guidance

- Subpart D – Post Federal Award Requirements Standards for Financial and Program Management (cont.):
 - §200.303 – *Internal controls*:
 - The non-Federal entity must:
 - *Establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and terms and conditions of the Federal award.*
 - These should be in compliance with guidance in:
 - “Standards for Internal Control in the Federal Government” (or Green Book)
 - “Internal Control Integrated Framework” (issued by COSO)



Uniform Guidance

- Subpart D – Post Federal Award Requirements Standards for Financial and Program Management (cont.):
 - §200.317 through §200.326 – *Procurement Standards*:
 - The non-Federal entity must use its own documented procurement procedures which reflected applicable State and local laws/regulations and conform to applicable Federal law/standards.
 - The non-Federal entity must maintain oversight to ensure contractors perform in accordance with terms, conditions, and specifications of their contracts or purchase orders.
 - The non-Federal entity must maintain written standards of conduct covering conflicts of interest and governing the performance of its employees engaged in the selection, award and administration of contracts.

Uniform Guidance



- Subpart D – Post Federal Award Requirements Standards for Financial and Program Management (cont.):
 - *§200.317 through §200.326 – Procurement Standards (cont.):*
 - *Discusses competition of procurement transactions*
 - *The non-Federal entity must use one of the five following methods of procurement:*
 - Procurement by micro-purchases
 - *Acquisition of supplies or services in which the aggregate dollar < or = \$3,000. (This is currently \$3,500)*
 - *May be awarded without soliciting competitive quotations if the non-Federal entity considers the price to be reasonable.*
 - Procurement by small purchase procedures
 - *Those relatively simple and informal procurement methods for securing services, supplies or other property that do not cost more than the Simplified Acquisition Threshold. (Approximately \$150,000). (Be mindful for Louisiana this is \$3,500 to \$30,000)*
 - *If used, price or rate quotations must be obtained from an adequate number of qualified sources.*

Uniform Guidance

- Subpart D – Post Federal Award Requirements Standards for Financial and Program Management (cont.):
 - §200.317 through §200.326 – *Procurement Standards (cont.):*
 - *The non-Federal entity must use one of the five following methods of procurement (cont.):*
 - Sealed bids (formal advertising)
 - Procurement by competitive proposals
 - Procurement by noncompetitive proposals
 - *Similar to “Sole Source”*
 - *Yet must have certain circumstances to use this process.*
 - *Records must be made available to the Federal awarding agency or pass-through entity upon request.*

Uniform Guidance

- Subpart D – Post Federal Award Requirements Standards for Financial and Program Management:
 - §200.320 – *Methods of Procurement to be Followed:*
 - Procurement by noncompetitive proposals.
 - *Solicitation from only one source.*
 - *May be used only when one or more of the following circumstances apply:*
 - The item is available ONLY from a single source.
 - The public exigency or emergency for the requirement will not permit a delay resulting from competitive solicitation.
 - The Federal awarding agency or pass-through entity expressly authorizes noncompetitive proposals in response to a written request, OR
 - After solicitation of a number of sources, competition is determined inadequate.

Uniform Guidance

- Subpart D – Post Federal Award Requirements Standards for Financial and Program Management (cont.):

- §200.317 through §200.326 – *Procurement Standards (cont.):*

- COFAR's FAQ 200.110-6

- *Will the Federal government provide a grace period after the effective date for non-Federal entities to comply with the procurement standards in the Uniform Guidance?*
 - *Yes, for three full fiscal years after the effective date of the Uniform Guidance. (Effective date for June year-ends would be the year ending June 30, 2019.)*

- COFAR's FAQ 200.320-1

- *This FAQ goes into further detail and provides example for those purchases between \$3,000 and \$150,000, which states in the example of a purchase for \$10,000 requires a rate quote from at least two sources.*



Uniform Guidance

- Subpart D – Post Federal Award Requirements Standards for Financial and Program Management:
 - §200.318 – *General Procurement Standards:*
 - The non-Federal entity must maintain written standards of conduct covering conflicts of interest and governing the performance of its employees engaged in the selection, award and administration of contracts.
 - *No employee, officer, or agent must participate in the selection, award or administration of a contract supported by a Federal award if he/she has a real or apparent conflict of interest.*

Uniform Guidance

- Subpart D – Post Federal Award Requirements Standards for Financial and Program Management:
 - §200.318 – *General Procurement Standards:*
 - Non-Federal entity's procedures must avoid acquisition of unnecessary or duplicative items.
 - *Where appropriate, an analysis will be made of lease versus purchase alternatives, and other appropriate analysis to determine the most economical approach.*
 - Non-Federal entity is encouraged to use value engineering clauses in contracts for construction projects of sufficient size to offer reasonable opportunities for cost reductions.

Uniform Guidance

- Subpart D – Post Federal Award Requirements Standards for Financial and Program Management:
 - §200.318 – *General Procurement Standards:*
 - Non-Federal entity must maintain records sufficient to detail the history of procurement; such as:
 - *Rationale for method of procurement*
 - *Selection of contract type*
 - *Contractor selection or rejections*
 - *Basis for the contract price*

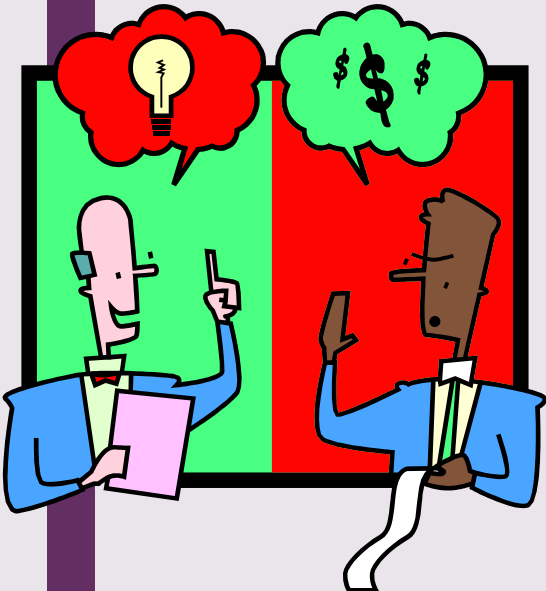


Uniform Guidance

- Subpart D – Post Federal Award Requirements Standards for Financial and Program Management:
 - §200.319 – *Competition:*
 - All procurement transactions must be conducted in a manner providing full and open competition consistent with the standards in the UG.
 - *Contractors that develop or draft specifications, requirements, statements of work, and invitations for bids or requests for proposal must be excluded from competing for such procurement.*
 - *The following are some situations considered to be restrictive of competition:*
 - Placing unreasonable requirements on firms in order for them to qualify
 - Requiring unnecessary experience and excessive bonding
 - Noncompetitive contracts to consultants that are on retainer contracts
 - Specifying only a “brand name” product instead of allowing “an equal”

Uniform Guidance

- Subpart E – Cost Principles (cont.):
 - §200.402 through §200.411 – *Basic Considerations:*
 - §200.403 – Factors affecting allowability of costs:
 - *Costs must meet the following, unless otherwise authorized by statute:*
 - Be necessary and reasonable for the program performance and be allocable under these principles.
 - Be consistent with policies and procedures that apply uniformly to both federally-financed and other activities of the non-Federal entity.
 - Be accorded consistent treatment (cannot be assigned to one federal award as a direct cost and other costs incurred for same purpose be considered indirect cost).
 - Be determined in accordance with GAAP.
 - Not included as a cost or used to meet cost sharing or matching requirements of any other federally-financed program in either the current or a prior period
 - Be adequately documented.



SPECIAL STATE REQUIREMENTS FOR PURCHASING

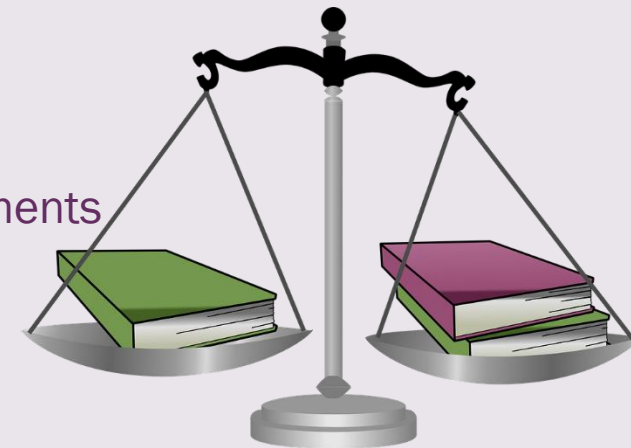
Purchasing – Special State Requirements

- When working on procurement, the following situations need to be considered:
 - *State Contract Purchases – Memorandum OSP 08-02 – September 12, 2007*
 - The Office of State Purchasing has always encouraged agencies to shop and to compare products on these contracts, where same or similar items on more than one contract, and to make a best value decision when making a selection.
 - State Purchasing has issued rules for a new program called Louisiana Pricing Schedules (LaPS) to ensure that all users of Louisiana State Contracts are good stewards of the taxpayers' money.



Purchasing – Special State Requirements

- When working on procurement, the following situations need to be considered:
 - *State Contract Purchases – Memorandum OSP 08-02 – September 12, 2007*
 - LaPS requires all eligible users to compare contracts and to seek best value procurement where multiple contracts exist for like or similar items.
 - *Routers, microcomputers, trucks, etc.*
 - *Purchases over \$25,000*
 - Political subdivision accomplishes this through a Request for Responses to at least 3 LaPS contract holders.
 - Purchases shall not be artificially divided to avoid the requirements
 - http://www.doa.la.gov/Pages/osp/contracts_index.aspx



Purchasing – Special State Requirements

- When working on procurement, the following situations need to be considered:
 - *Piggy Back Purchase*
 - AG Opinion No. 09-0296: The following steps are necessary for a local political subdivision to piggy-back off an existing public contract of another local subdivision pursuant to R.S. 33:1321-1327:
 - *Verify that the contract was bid in compliance with state law.*
 - *Verify that the contract is still active, fresh, or “viable”.*
 - *Obtain written consent or approval from the other public entity that bid the contract and obtain confirmation as to the contract number and, if necessary, the Resolution accepting the contract/bid.*
 - *Confirm that the vendor and the product, services, materials, supplies or equipment are the same and that the price is the same or lower.*



Purchasing – Special State Requirements

- When working on procurement, the following situations need to be considered:
 - *Piggy Back Purchase*
 - A contract for purchase of materials and supplies is no longer “viable” once the materials and supplies have been transferred to the public entity and payments have been received by the contract vendor. Further, a contract would no longer be “viable” if it has a specific term of duration and that term has passed.
 - AG Opinion No. 12-0165: A public entity may not “piggy-back” off a contract that has not been competitively bid by another Louisiana public entity.

COMMON AUDIT DEFICIENCIES RELATED TO THE UNIFORM GUIDANCE

Common Audit Deficiencies Related to the Uniform Guidance

- Inadequate internal controls over federal awards for each compliance area (will discuss further in next section)
- Lack of written procedures over small purchases, those between \$3,500 to \$10,000
- Improper payments made with federal funding and lack of written procedures regarding payments and determining allowability
- Purchases made not in compliance with federal guidelines
- Written procedures over timing minimizing disbursements
- Purchases with federal awards inconsistent with non-federal purchasing guidelines; i.e. travel costs, employee salaries, allocation of employee time/salary
- Audit costs charged to a program when a Single Audit was not performed



THE COMPLIANCE SUPPLEMENT

The Compliance Supplement

- Part 1- Background, Purpose & Applicability
- Part 2- Matrix of Compliance Requirements
- Part 3- Compliance Requirements
- Part 4- Agency Program Requirements
- Part 5- Cluster of Programs
- Part 6- Internal Control
- Part 7- Guidance for Programs Not Included in the Compliance Supplement
- Appendices



Compliance Supplement - Part 1

Background

■ Compliance Supplement:

- *Identifies the important compliance requirements that the Federal Government expects to be considered as part of a single audit.*
- *Provides a more efficient and cost-effective approach in performing the audit due to the research that would be required by auditors without the supplement.*
- *Is required to be considered by auditors along with the referenced laws and regulations in determining the compliance requirements that could have a direct and material effect on the various federal programs.*

Compliance Supplement - Part 1

Background

- Although the Compliance Supplement is mandatory, auditors are also required to be familiar with the grant agreement and the terms and provisions of the grant contracts.
 - *These can provide additional requirements for the auditor to review and test.*
- Auditors are required to consider each of the 12 types of compliance requirements, unless otherwise listed that the compliance requirement is not applicable to the federal program.



Types of Compliance Requirements

- Activities Allowed & Unallowed
- Allowable Costs & Cost Principles
- Cash Management
- Eligibility
- Equipment & Real Property Mgmt
- Matching, Level of Effort & Earmarking
- Period of Performance
- Procurement, Suspension & Debarment
- Program Income
- Reporting
- Subrecipient Monitoring
- Special Test & Provisions

Compliance Supplement - Part 1

Background

- For each applicable compliance requirement, the compliance supplement provides an audit objective that the auditor shall consider.
- Additionally, suggested audit procedures are provided to assist the auditor in planning and performing tests of non-Federal entity compliance with the requirements of federal programs.



Compliance Supplement - Part 1

Background

- The auditor is required to use professional judgement to determine whether the suggested audit procedures are sufficient to achieve the stated audit objectives and whether alternative audit procedures are needed.
- As a condition of receiving Federal awards, non-Federal entities agree to comply with laws, regulations, and the provisions of contracts and grant agreements, and to maintain internal control to provide reasonable assurance of compliance with these requirements.

Compliance Supplement - Part 1

Background

- Auditors are required to:
 - *Obtain an understanding of the non-Federal entity's internal control over Federal programs sufficient to plan the audit to support a low assessed level of control risk for major programs*
 - Control Environment, non-Federal entity's Risk Assessment, Control Activities, Information and Communication, and Monitoring.
 - *Plan the testing of internal control over major programs to support a low assessed level of control risk for the assertions relevant to the compliance requirements for each major program, and*
 - *Perform testing of internal control as planned, unless the internal control is likely to be ineffective.*



Compliance Supplement - Part 1

Background

- The Compliance Supplement also provides suggestive auditor procedures to test internal controls over the compliance requirements. The OMB issues the annual update each year in late spring or early summer.
- Each annual update is effective for fiscal years beginning after June 30th of the prior year and supersedes the OMB Compliance Supplement for the prior issuance.
- For School Boards with a fiscal year ending June 30, 2018, the June 2018 compliance supplement would be used for the audit.



Compliance Supplement - Part 2 Matrix

- The Matrix:
 - *Does not list every federal program; usually only the key ones assigned the larger federal dollars.*
 - *Use to be 14 compliance requirements:*
 - Davis Bacon – Item D
 - Real Property Acquisition – Item K
 - These are moved to Item N – Special Tests and Provisions, if applicable to grant.



Compliance Supplement - Part 2

Matrix

<i>CFDA</i>	<i>Types of Compliance Requirements</i>													
	<i>A.</i> <i>Activities Allowed or Unallowed</i>	<i>B.</i> <i>Allowable Costs/Cost Principles</i>	<i>C.</i> <i>Cash Management</i>	<i>D.</i> <i>Reserved</i>	<i>E.</i> <i>Eligibility</i>	<i>F.</i> <i>Equipment and Real Property Management</i>	<i>G.</i> <i>Matching, Level of Effort, Earmarking</i>	<i>H.</i> <i>Period of Performance</i>	<i>I.</i> <i>Procurement and Suspension and Debarment</i>	<i>J.</i> <i>Program Income</i>	<i>K.</i> <i>Reserved</i>	<i>L.</i> <i>Reporting</i>	<i>M.</i> <i>Subrecipient Monitoring</i>	<i>N.</i> <i>Special Tests and Provisions</i>
84 – Department of Education (ED)														
84.002	Y	Y	Y		Y	Y	Y	Y	Y	N		Y	Y	Y
84.010	Y	Y	Y		Y	Y	Y	Y	Y	N		Y	Y	Y
84.011	Y	Y	Y		Y	N	Y	Y	N	N		Y	Y	Y

Compliance Supplement – Part 3

Compliance Requirements

- Part 3 - Compliance Requirements:
 - *Discusses general information for all 12 compliance requirements.*
 - *Provides the audit objectives and suggested audit procedures for each compliance requirement; rather than repeating these same items for each program reflected in Part 4 – Agency Program Requirements and Part 5 – Clusters of Programs.*
 - Parts 4 and 5 –
 - *Contain additional information about the program along with the statutes and regulations governing the program's administration.*
 - *Provide more detailed test to be completed for each.*

Compliance Supplement – Part 3

Compliance Requirements

- Each section consists of compliance requirement background/guidelines, audit objectives, suggested audit procedures – internal control, and suggested audit procedures – compliance.
- Appendix C – Part 3.2: Compliance Requirements based on Uniform Guidance.



Part 4 – Agency Program Requirements

- Includes specific information for programs included in the supplement, separated by grantor agency:
 - *Includes program objective, procedures & compliance requirements*
 - *Includes specific audit procedures that must be evaluated*



Compliance Supplement – Part 6

Internal Controls

- Objectives of internal controls over compliance requirements should include the following:
 - *Transactions are properly recorded and accounted for in order to:*
 - Permit the preparation of reliable financial statements and Federal reports
 - Maintain accountability over assets
 - Demonstrate compliance with Federal statutes, regulations, and the terms and conditions of the Federal award

Compliance Supplement – Part 6

Internal Controls

- Objectives of internal controls over compliance requirements should include the following:
 - *Transactions are executed in compliance with:*
 - Federal statutes, regulations, and the terms and conditions of the Federal award that could have a direct and material effect on a Federal program
 - Any other Federal statutes and regulations that are identified in the Compliance Supplement
 - *Funds, property, and other assets are safeguarded against loss from unauthorized use or disposition*

Compliance Supplement – Part 6

Internal Controls

- These controls should be established for each compliance requirement.
- Internal controls are required to be established by the non-Federal entity receiving federal awards in compliance with guidance in the Green Book and the COSO framework.



COMMON AUDIT DEFICIENCIES BY TYPE OF COMPLIANCE REQUIREMENT



Types of Compliance Requirements

- Activities Allowed & Unallowed
- Allowable Costs & Cost Principles
- Cash Management
- Eligibility
- Equipment & Real Property Mgmt
- Matching, Level of Effort & Earmarking
- Period of Performance
- Procurement, Suspension & Debarment
- Program Income
- Reporting
- Subrecipient Monitoring
- Special Test & Provisions

Activities Allowed and Unallowed & Allowable Costs and Cost Principles

- Inadequate internal controls over purchases
- Transfers into or out of the federal program fund for unallowable activities or without proper approval
- Billing for central service costs
- Payments for items not included in approved grant budget
- Salaries paid considered to be inconsistent with non-federal salaries
- Supporting documentation considered to be inadequate to support time charged to the federal program

Cash Management

- Inadequate internal controls over financial reporting; i.e. review and approval of reports submitted
- Requests for reimbursement and PERs that do not agree to underlying financial records
- Not utilizing program income, rebates, refunds, contract settlements, audit recoveries, and interest earned on such funds before requesting additional Federal cash draws



Eligibility



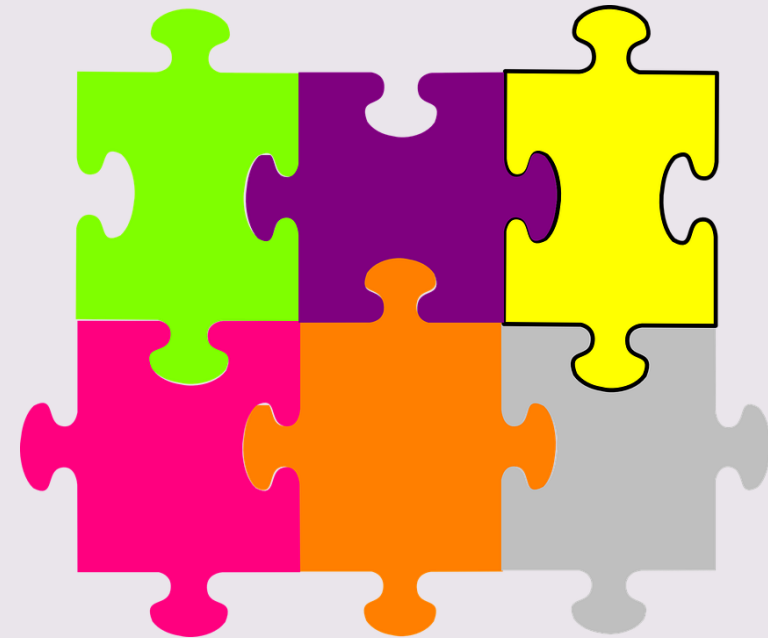
- Inadequate internal controls over eligibility determinations
- Services provided to ineligible participants
- Targeting
- Supporting documentation not retained for eligibility determinations as well as documentation does not have adequate review and approval

Equipment and Real Property Management

- Inadequate internal controls over equipment and real property management
- Inadequate accounting records maintained for property and equipment purchased with federal funding
- Physical inventory not taken at least once every two years for all equipment purchased with federal funding
- Disposal of equipment or real property without following proper procedures

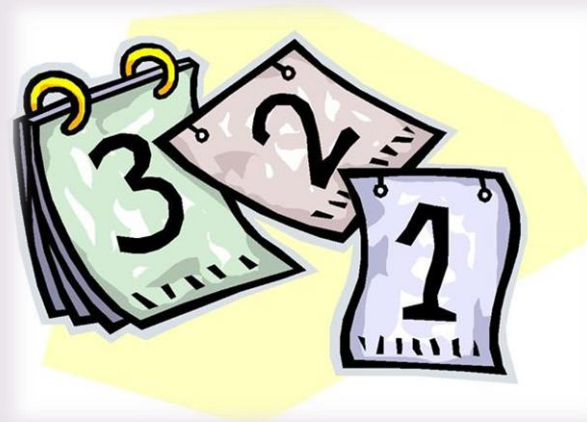
Matching, Level of Effort & Earmarking

- Inadequate internal controls over matching, level of effort and/or earmarking
- Amounts used for matching were funded through other federal awards
- Amounts used for matching were not considered to be necessary and/or reasonable
- Maintenance of Effort calculation not agreeing to supporting documentation
- Earmarking requirements not adhered to by non-Federal agency



Period of Performance

- Inadequate internal controls over period of performance
- Purchases made outside of the period of performance
- Journal entries to the federal program fund that relate to purchases outside of the period of performance



Procurement, Suspension & Debarment

- Inadequate internal controls over procurement and/or suspension and debarment
- Violation of State bid law procedures for purchase of equipment and/or supplies with federal funding
- Documentation not retained to support for suspension and debarment verifications:
 - *Search of sam.gov website*
 - *Disclosure on purchase orders*
 - *Clause in contract signed with vendor*
 - *Signed certification from vendor*

Program Income

- Inadequate internal controls over program income
- Inadequate supporting documentation for amount of program income charged and/or recorded in the accounting records
- Program income not used in accordance with the terms of the grant
- Program income not used to offset request for reimbursement



Reporting

- Inadequate internal controls over reporting
- Unable to agree reports submitted to underlying documentation
- Unable to locate copy of report submitted



Subrecipient Monitoring

- Inadequate internal controls over subrecipient monitoring
- Pass-through entity not obtaining proper monitoring reports for subrecipient
- Pass-through entity not following up on deficiencies found with subrecipient



Special Test & Provisions

- Inadequate internal controls over special test & provisions
- Supporting documentation not retained for communication with local private schools
- Schoolwide programs not addressing three core elements and required components
- Title I comparability not agreeing to underlying documentation



Resources

- **Link to Uniform Grant Guidance:** <https://www.gpo.gov/fdsys/pkg/FR-2013-12-26/pdf/2013-30465.pdf>
- **2017 Compliance Supplement (individual sections):**
<https://www.aicpa.org/interestareas/governmentalauditquality/resources/singleaudit/final2017ombcs.html>
- **2017 Compliance Supplement (full PDF file):**
https://www.whitehouse.gov/sites/whitehouse.gov/files/omb/circulars/A133/2017/Compliance_Supplement_2017.pdf

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Questions?

