

Summary of Changes to FY2023 Agency Audit Program

Entity Audit Program (AP – Audit Program)

- 1. Audit Planning – (2100.003):**
 - a. Step X Added waste to indications of waste or abuse per GAS Chapter 6.20
- 2. Risk Assessment Summary Tables (2100.013)**
 - a. Added Excel File to record RAS.
- 3. Manager Planning Conference – Long Form (2100.022 X)**
 - a. Added the long form to the sample State Agency audit program.
- 4. Capital Assets (2100.032)**
 - a. Added Step L – SBITA and P3.
- 5. Current Liabilities (2100.033)**
 - a. Deleted Section G on leases since it was included on Long Term Liabilities – 2100.034.
- 6. Long Term Liabilities (2100.034)**
 - a. Added Step C for SBITA and P3.
- 7. Tests of Controls and Substantive Tests (2100.035)**
 - a. Updated the bid threshold amounts.
- 8. Disbursements (2100.038)**
 - a. Updated the bid threshold amounts.
- 9. Payroll (2100.039)**
 - a. Updated language to include Workday.
- 10. Single Audit (2100.041)**
 - a. Noted reference to Compliance Supplement as a source for explanations and descriptions.
 - b. Added Step G (1) to include relevant Compliance Supplement pages for each major program.
- 11. Single Audit Compliance Requirements (2100.042)**
 - a. Numerous Steps had the Compliance Guide section references so staff can review if any explanations are necessary.
 - b. Step E (1)(d) – added that “Some programs require periodic redetermination of eligibility”.

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- c. Step F – Equipment and Real Property Management
 - i. –Step (1)(b)added some verification language – such as what is required for physical inventory.
 - ii. Step 2 -verify that dispositions were reflected in property records.
- d. Step I – Procurement and Suspension and Debarment
 - i. Added Compliance Guide references throughout section.
 - ii. Step 4 (e) – added a note stating that cost or price analysis is required for each procurement action.
- e. Step L – Reporting
 - i. Added section 5 (c) – Federal Funding Accountability and Transparency Act (FFATA).
- f. Step M – Subrecipient Monitoring
 - i. Added a note at the beginning to consider coordinating the test of subrecipients as part of other testing sections.
 - ii. Step 2 – added some steps that were missing in the subaward testing.