



ADMINISTRATIVE BULLETIN

COMMONWEALTH OF PENNSYLVANIA • DEPARTMENT OF HUMAN SERVICES

ISSUE DATE

June 30, 2014

EFFECTIVE DATE

July 1, 2014

NUMBER

2015-02

SUBJECT

Issuance of the Single Audit Supplement

BY

Glenn E. Williams, Director
Bureau of Administrative Services

SCOPE

County Commissioners
County Controllers
County Children & Youth Agencies
County MH/ID Programs
County Child Welfare Programs
County Child Care Programs

County Human Service Programs
Program Office Deputies
County Domestic Relations Sections
Office of Budget, Comptroller's Office
CPA Distribution List
Bureau of Audits

PURPOSE

To release the Single Audit Supplement with updates for the year ended June 30, 2014.

DISCUSSION

The attached publication is a complete and up-to date reissue of the single audit supplement. This is complete reissuance of the previous SAS. Therefore, the independent auditors should review each entire section of the SAS for all applicable changes for the corresponding DHS major programs. Users are to review and implement these procedures upon receipt of this Bulletin. The DHS has added the Single Audit Supplement to the DHS website; the Internet address is:

http://www.dhs.state.pa.us/cs/groups/webcontent/documents/report/c_139647.pdf

Particular attention should be paid to the Introduction and the Common Requirements Section of the Supplement. These areas contain important guidance/information for all users. In addition, the scope of the single audit should be discussed with the independent audit firm each year, regardless of whether the firm is newly retained or the incumbent.

NOTE: County Officials/Program Directors are responsible for ensuring that all affected personnel are aware of, and have access to, the Single Audit Supplement. The DHS has found that numerous problems exist in the dissemination of these materials to the county level. Experience in various counties underscores the value of naming one staff person to coordinate the audit process and the flow of information. Should a staff member be named as Single Audit Coordinator, please contact Bureau of Financial Operations (BFO), Audit Resolution Unit, at the address listed on page 2;

Questions pertaining to specific compliance requirements or suggested audit tests, as issued/revised herein or existing, should be referred to:

Audit Resolution Section
Division of Audit and Review
Bureau of Financial Operations
Department of Human Services
P.O. Box 2675
Harrisburg, Pennsylvania 17105-2675
E-mail: RA-pwauditresolution@state.pa.us

The BFO offers on-site clarification to questions concerning the Single Audit Supplement. To initiate an on-site visit, please contact the Audit Resolution Section via email at RA-pwauditresolution@state.pa.us. It will be the responsibility of the county/government entity to provide facilities and to see that the appropriate staff is present.

FILING INSTRUCTIONS

The attached Single Audit Supplement is to be used for fiscal years ending on or after June 30, 2014.

SUPERSESION

Administrative Bulletin 2013-04, dated July 1, 2013
Administrative Bulletin 2012-02, dated June 30, 2012

Please refer any questions to:

Bureau of Financial Operations
Division of Audit and Review
RA-pwauditresolution@state.pa.us