1000 Area Agency on Aging Administrative Standards

This chapter provides an outline of the Division of Aging and Adult Services policies and procedures for the Area Agency on Aging Administrative Standards, Reporting and Functions.

	1800	Audit
	Overview	
		The Division of Aging and Adult Services (Division of Aging and Adult Services) shall strictly enforce financial controls on all contractors to ensure accountability of funds.
1801	1801.1	This chapter provides an outline of the Division of Aging and Adult Services operational principles and procedures for audit requirements applicable to contracts awarded to the Area Agencies on Aging, subcontractors and other agencies doing business with the Division of Aging and Adult Services. This policy chapter is subject to change as additional information and/or regulations are received from the state and the U.S. Department of Health and Human Services, Administration on Aging.
		Reference: Older Americans Act of 1965, as Amended in 2000, P.L. 106-501, § 305; P.L. 98-502, Single Audit Act of 1984; OMB Circular A-133; and Title 45 C.F.R. Part 74, Subpart H.

1800		Audit
	Operatio	onal Principles
1802	1802.1	The Division of Aging and Adult Services shall require that all Area Agencies on Aging submit audits annually, and that any audits findings be resolved in an accurate and timely manner.
	1802.2	The purpose of the audit is to examine the operations with respect to fiscal program compliance elements, and to test for internal controls.

18	00		Audit
	Operational Procedures for Audit Goals		
			idit goals established by the Division of Aging and Adult Services shall be adhered by the Area Agencies on Aging and their subcontractors, in order to:
3		Α	Evaluate contractor's ability to establish and maintain control and accountability of funds provided;
1803	1803.1	в	Verify compliance with Federal, State and Local laws and regulations relating to expenditures
		С	Verify program income
		D	Verify validity of final reported amounts
		Е	Determine amounts of questioned or disallowed costs
		F	Verify final carryover amounts by fund source to close out contract year.

1800		Audit
1804	Operatio	nal Procedures for OMB Circular A-133 Audits
	1804.1	OMB Circular A-133 Audit package submitted to Department of Economic Security shall include the items indicated in the audit section (5) of the contract Terms and conditions.

	1800	Audit			
	Operational Procedures for General Audit Requirements				
180	1805.1	The audit should be made in accordance with the General Accounting Office Standards for Audits.			

	1800	Audit
6	Operational Procedures for Audit Submittal	
1806	1806.1	Audit of the Area Agencies on Aging and other contractors shall be submitted to the Division of Aging and Adult Services Office as outlined in the Audit section of the contract terms and conditions.

	1800	Audit		
1807	Operatio	Operational Procedures for Review Resolution of Audit Reports		
	1807.1	The Department of Economic Security, Office of Audit and Management Services (AMS) and the Division of Aging and Adult Services will review the audit report package submitted by the Area Agency on Aging.		
	1807.2	Division of Aging and Adult Services Staff will follow–up with Area Agencies on Aging as deemed necessary by AMS and/or Division of Aging and Adult Services.		