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| <b>1000</b>  | <b>Area Agency on Aging Administrative Standards</b> |
| 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. |  |

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| <b>1800</b> | <b>Audit</b>  |
| <b>1801</b> | <b>Overview</b><br>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.<br><br>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.<br><br><i>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.</i> |
|             | <b>1801.1</b>   |

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| <b>1800</b> | <b>Audit</b>   |
| <b>1802</b> | <b>Operational Principles</b><br>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. |
|             | <b>1802.1</b>  |
|             | <b>1802.2</b>  |

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| <b>1800</b> | <b>Audit</b>  |
| <b>1803</b> | <b>Operational Procedures for Audit Goals</b><br>Audit goals established by the Division of Aging and Adult Services shall be adhered to by the Area Agencies on Aging and their subcontractors, in order to: |
|             | <b>A</b>  |
|             | <b>B</b>  |
|             | <b>C</b>  |
|             | <b>D</b>  |
|             | <b>E</b>  |
|             | <b>F</b>  |
|             | <b>1803.1</b>   |

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| <b>1800</b> | <b>Audit</b>  |
| <b>1804</b> | <b>Operational Procedures for OMB Circular A-133 Audits</b><br>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. |
|             | <b>1804.1</b>   |

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| <b>1800</b> |  | <b>Audit</b>  |
| <b>1805</b> | <b>Operational Procedures for General Audit Requirements</b> |   |
|             | <b>1805.1</b>  | The audit should be made in accordance with the General Accounting Office Standards for Audits. |

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| <b>1800</b> |   | <b>Audit</b>   |
| <b>1806</b> | <b>Operational Procedures for Audit Submittal</b> |  |
|             | <b>1806.1</b>                                     | 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. |

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| <b>1800</b> |  | <b>Audit</b>  |
| <b>1807</b> | <b>Operational Procedures for Review Resolution of Audit Reports</b> |   |
|             | <b>1807.1</b>  | 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. |
|             | <b>1807.2</b>  | 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.   |