

SUMMARY OF CHANGES

This document provides a list of changes made in the 2023 edition of the *State of Alaska Single Audit Guide and Compliance Supplements* (the **Guide**).

Changes to the Guide

Section 1 – Introductions

- Now includes Audit Requirements, Professional Standards, Where to send Audits, Reporting Package, and State of Alaska Agencies sub-sections.

Section 2 – Requirements

- Now Section 2 – Schedule of State Financial Assistance (SSFA)

Section 3 – Reporting

- Now Section 3 - State Major Program Determination

Section 4 – Submitting Single Audits

- Now Section 4 – Auditor’s Report

Section 5 – Questions and Answers (no longer included)

- Now Section 5 – Audit Findings

Section 6 – Reprint of 2 AAC 45 (no longer included)

- Now Section 6 – Compliance Supplement

Section 7 – Compliance Supplement:

- Now Section 7 – Illustrative Auditor’s Reports

Changes to the Compliance Supplements

Compliance supplements are submitted by each state agency. The following is a list of the compliance supplements that were deleted, added, or modified for the 2023 **Guide**.

| DEC | |
|-------------|-------------------------------------|
| • Program 1 | Village Safe Water Program (VSW) |
| • Program 2 | Remote Maintenance Worker Program |
| • Program 3 | Clean Water State Revolving Fund |
| • Program 4 | Drinking Water State Revolving Fund |

| DEED | |
|--------------|---------------------------|
| • Program 13 | Public Library Assistance |
| • Program 14 | State Head Start Program |

| DFCS – | previously DHSS |
|-------------|-------------------------------|
| • Program 1 | Children’s Advocacy Centers |
| • Program 2 | Youth Courts/Community Panels |

| DOH | Previously DHSS |
|-------------|------------------------------|
| • Program X | See program listing in Index |

Contact single.audit@alaska.gov with any questions on the **Guide**.