

BENJAMIN J. CAYETANO
GOVERNOR



DIRECTOR OF ACCOUNTING
AND GENERAL SERVICES
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GLENN M. OKIMOTO
Comptroller

MARY ALICE EVANS
Deputy Comptroller

**STATE OF HAWAII
DEPARTMENT OF ACCOUNTING
AND GENERAL SERVICES**

P.O. BOX 119
HONOLULU, HAWAII 96810-0119

May 6, 2002

COMPTROLLER'S MEMORANDUM NO. 2002-17

TO: Heads of Departments and Agencies

SUBJECT: Distribution of Audit Reports under Single Audit Act Amendments of 1996

This memorandum is to remind departments and agencies receiving federal assistance funds (Recipients) that Office of Management and Budget (OMB) Circular No. A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, issued pursuant to the Single Audit Act of 1984 (Public Law 98-502) and the Single Audit Act Amendments of 1996 (Public Law 104-156) requires non-federal entities that expend \$300,000 or more in a year in federal awards to have an audit conducted in accordance with OMB Circular No. A-133. Recipients are responsible for ensuring the appropriate distribution of audit reports:

- Audit reports must be made available for public inspection within 30 days after the completion of the audit.
- Recipients must submit a completed Form SF-SAC, along with one copy of the reporting package, to every federal department or agency that directly provided federal assistance funds and to the federal clearinghouse designated by OMB within 30 days after the completion of the audit, but not later than nine months after the end of the audit period unless a longer period is agreed to with the federal cognizant agency.

The federal clearinghouse currently designated by OMB is :

- Federal Audit Clearinghouse
U.S. Bureau of the Census
1201 E. 10th Street
Jeffersonville, IN 47132
- Recipients are also required to send one copy of the reporting package (or written notification of no findings) to any pass-through entity from which they received federal assistance funds. Submissions to a pass-through entity should not include Form SF-SAC. The reporting package must be sent within 30 days after the completion of the

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audit, but not later than nine months after the end of the audit period unless a longer period is agreed to with the federal cognizant agency.

Recipients must also keep audit reports on file for three years from the report issuance date.

Any questions on the above should be directed to James T. Yamamura, Audit Division, at 586-0360.



GLENN M. OKIMOTO
State Comptroller