

AGA Southern Arizona Chapter Meeting Minutes  
November 19, 2014  
Pima Community College  
Tucson, Arizona  
11:30 – 1:00 pm

**Speaker:** Keith Dommer, CPA, Manager State of Arizona

**Topic:** Single Audits: History, Purpose, and Improvement

**Attendees:** 50 total

Before the presentation, Kathi Moroz, Membership Chair spoke to attendees about the benefits of becoming an AGA member and explained the process for registration, cost and delegating the Southern Arizona Chapter on the application.

The meeting was opened by Carol Beltran, FY 2015 Chapter President, with some announcements. She introduced members of the board: Jose Martens, Education Chair, Casey Good, Treasurer, Bill D’Elia, President-Elect, Barb Makalik, UA Student Secretary, Jackie Assini, CGFM Chair and Webmasster and Kathi Moroz, Membership Chair. She also introduced the members at large, Terri Vorholzer and two not attending today, Mark McGurk and Shelly Kais.

Carol Beltran informed the attendees that there will not be a December regular meeting, but will have a Social Event on the regular meeting day. There will be no CPE for the social event. All members and attendees will be invited to the AGA social event held on December 17<sup>th</sup> from 5pm – 7pm (more details will be provided in official presentation).

Carol Beltran introduced the speaker, Keith Dommer, CPA, from the State of Arizona Auditors office.

Keith Donner began his presentation by introducing the several changes that are happening right now in grants management. These three areas of reform include: Administrative Requirements, Cost Principles, and audit requirements.

These new changes in regulations are provided by agencies. Agencies receive guidance from OMB. OMB’s new guidance is titled: Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards.

Keith explained that a “single audit” is performed by one single auditor who analyzes and audits several components of a non-federal agency. The problem with this can potentially be that one auditor may not fully understand nor be able to communicate crucial audit information to each federal agency interested in specific information.

Some objectives and requirements of a single audit include the Single Audit Act, OMB Compliance Supplement, financial statement audit and to provide SEFA opinion. Keith’s presentation included snapshots of what some single audit documents may look like.

Keith continued to go over the basic structure of a single audit and the major problem associated with these audits, which is the lack of uniform guidance. The changes currently taking place are focused on eliminating the problem of duplication and conflicting guidance and other issues associated with the lack of uniform guidance.

Federal agencies must implement policies and procedures by promulgating regulations to be **effective December 26, 2014**.

Upon implementation, the guidance will be in effect for all Federal awards or funding increments provided **after the effective date**.

Standards in Subpart F (Audit Requirements) effective for fiscal years **beginning on or after December 26, 2014**

Most audit requirements and compliance requirements remain the same except the threshold for auditing Type A entities has been changed to \$750,000.

Keith concluded his presentation with the discussion of goals for the changes taking place, which can be found with more information on the topic of single audits in his slideshow posted on the AGA Southern Arizona Chapter website.

Carol Beltran thanked Keith for his wonderful and informative presentation and reminded attendees to come to the social event on December 17<sup>th</sup> since there will not be a regular December AGA meeting.

The meeting was adjourned at 1:00 pm

Barb Michalik  
AGA Southern Arizona Chapter Secretary