



Single Audit Fundamentals Part 3: Understanding and Testing Compliance Requirements and Internal Control over Compliance

August 27, 2020

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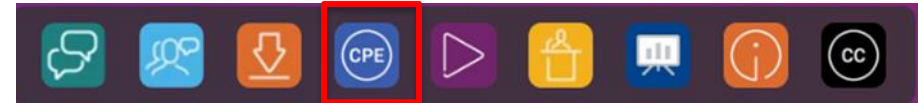
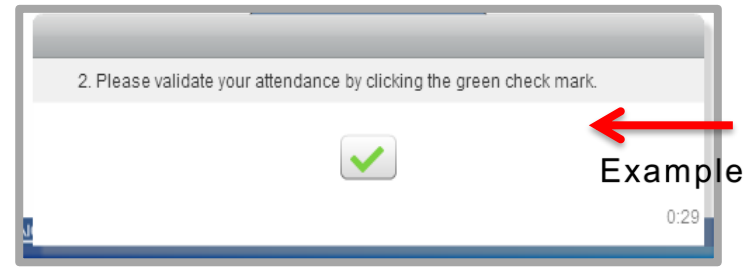
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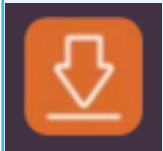
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Today's speakers.



**Kim
McCormick,
CPA,
Partner,
Grant
Thornton**



**Tom
Sneeringer,
CPA,
Partner,
RSM**

Single Audit Fundamentals – A Four Part Series

Part 1, What is a Single Audit? A Basic Background and Overview

Part 2, Major Program Determination

Part 3, Understanding and Testing Compliance Requirements and Internal Control over Compliance

Part 4, Overview of Sampling and Single Audit Reporting

What we will cover

Introduction to and using the annual OMB
Compliance Supplement

Determining compliance requirements subject to audit
using the OMB *Compliance Supplement*

*Uniform Administrative Requirements, Cost
Principles, and Audit Requirements for Federal
Awards at 2 CFR 200* (UG or Uniform Guidance)
requirements for testing internal controls

Understanding and testing the compliance
requirements

Documentation requirements

Terminology & Abbreviations

A/P	Accounts Payable	Green Book	“Standards for Internal Control in the Federal Government” issued by the Comptroller General of the United States
AU-C	Reference to section number for clarified Statements on Auditing Standards in AICPA <i>Professional Standards</i>	OMB	Office of Management and Budget
CFDA	Catalog of Federal Domestic Assistance (now known as Assistance listing number)	PTE	Pass-Through Entity
COSO	“Internal Control Integrated Framework,” issued by the Committee of Sponsoring Organizations of the Treadway Commission	SEFA	Schedule of Expenditures of Federal Awards
FAC	Federal Audit Clearinghouse	SFA	Student Financial Assistance
GAS-SA Guide	AICPA Audit Guide, Governmental Auditing Standards and Single Audits	Supplement	OMB <i>Compliance Supplement</i>
G/L	General Ledger	UG	Uniform Guidance

Supplement Sections and Titles

Table of Contents (TOC)

Part 1, *Background, Purpose and Applicability*

Part 2, *Matrix of Compliance Requirements*

Part 3, *Compliance Requirements*

Part 4, *Agency Program Requirements*

Part 5, *Clusters of Programs*

Part 6, *Internal Control*

Part 7, *Guidance for Auditing Programs Not Included in This Supplement*

Appendix I, *Federal Programs Excluded from the A-102 Common Rule and Portions of 2 CFR Part 200*

Appendix II, *Federal Agency Codification of Governmentwide Requirements and Guidance for Grants and Cooperative Agreements*

Appendix III, *Federal Agency Single Audit, Key Management Liaison, and Program Contacts*

Appendix IV, *Internal Reference Tables*

Appendix V, *List of Changes for the 2019 Compliance Supplement*

Appendix VI, *Program-Specific Audit Guides*

Appendix VII, *Other Audit Advisories*

Appendix VIII, *Examinations of EBT Service Organizations*

Appendix IX, *Compliance Supplement Core Team*

The OMB *Compliance Supplement*

Purpose and use of the Supplement

Supplement issued annually

Current Supplement is available at:

- <https://www.whitehouse.gov/omb/management/office-federal-financial-management/>
- Bookmark this Web address



What is the Supplement?

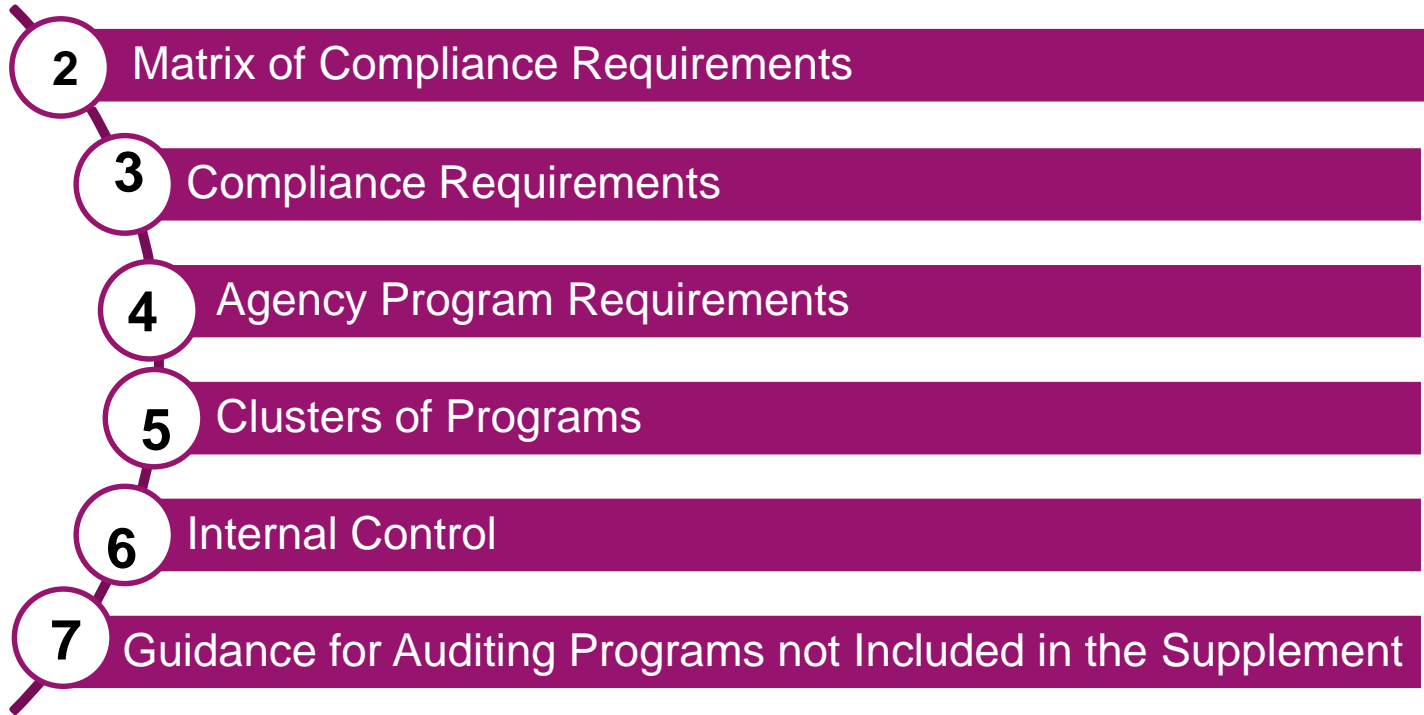
Identifies the existing important compliance requirements that the federal government expects to be considered as part of a single audit

One of the most important pieces of guidance that you use in performing single audits.

Provides a source of information for auditors to understand federal program objectives, procedures, and compliance requirements

Includes audit objectives and suggested audit procedures for determining compliance with the noted requirements

Use all parts of the Supplement correctly



Don't forget Appendices

Using the Supplement - Part 2

Part 2 identifies the compliance requirements that agencies have determined are **subject to audit** for programs included in the Supplement

Auditor then determines which compliance requirements are **direct and material**

Using the Supplement – Part 2 tips

Assess each major program individually

Consider both quantitative and qualitative materiality

DOCUMENT determination why a compliance requirement subject to audit is NOT deemed direct and material

- N/A or “NOT Direct and Material” not enough

Use professional judgment in determining which compliance requirements subject to the audit may have a direct and material effect on each of the major programs

Using the Supplement - Part 2 tips

OMB limit of 6 compliance requirements subject to the compliance audit per program or cluster

- Exception: The R&D cluster is permitted to identify 7
- Some agencies may have less than 6 requirements

For “counting” purposes, the requirements relating to A. Activities Allowed and Unallowed, and B. Allowable Costs and Cost Principles, are counted as one requirement

Review of Part 2 matrix is critical to identify requirements subject to audit!

Using the Supplement - Part 3

Generic compliance requirement information

Generic audit procedures

Tips

- Refrain from using the Supplement as a checklist
- Understand the various programs to determine whether modifications to the audit approach are necessary



Using the Supplement - Part 4 and Part 5

Include program-specific compliance regulation information

Limited program specific audit procedures

Tips

- Parts 4 and 5 cannot be used without **parts 2 and 3**
- Part 4 cannot be your audit program

Using the Supplement - Part 6

Summary of requirements for internal control under the UG

Background discussion on important internal control concepts

Appendices that include illustrations of:

- entity-wide internal controls over federal awards
- internal controls specific to each type of compliance requirement

Using the Supplement - Part 7

Provides guidance for identifying the applicable compliance requirements for programs not included in the Supplement

Will assist the auditor in answering the following questions:

- What are the program objectives, program procedures, and compliance requirements for a specific program?
- Which of the compliance requirements could have a direct and material effect on the program?
- Which of the compliance requirements are susceptible to testing by the auditor?
- Into which of the 12 types of compliance requirements does each compliance requirement fall?
- For Special Tests and Provisions, what are the applicable audit objectives and audit procedures?

Using the Supplement – key Appendices

Appendix III, Federal Agency Single Audit, Key Management Liaison and Program Contacts

Appendix V lists changes made from previous year – review in detail

Appendix VII provides Other Audit Advisories – review in detail

Determining compliance
requirements subject to audit that
are direct and material using the
OMB Compliance Supplement

Determining direct and material compliance requirements

Obtain an understanding of each major program

- Discuss program with appropriate members of management
- Review contracts and grant documents
 - Determine key elements
 - Amount
 - Timing
 - compliance requirements subject to audit
 - Indirect cost considerations
 - Regulations
- Look at expenditure patterns
 - Wages, benefits, equipment, etc.

12 Compliance Requirements in Part 2

A- Activities Allowed or Unallowed

B - Allowable Costs/Cost Principles

C- Cash Management

D - Reserved

E - Eligibility

F - Equipment and Real Property Management

G - Matching, Level of Effort, and Earmarking

H - Period of Performance

I - Procurement and Suspension and Debarment

J - Program Income

K - Reserved

L - Reporting

M - Subrecipient Monitoring

N - Special Tests and Provisions

Determining direct and material compliance requirements

Do auditors test all compliance requirements?

- No; only test compliance requirements that are subject to audit and could have a “direct and material effect”

Should an auditee comply with all applicable compliance requirements?

- Yes!

Identify compliance requirements **subject to audit** using Matrix

Legend: Y - Yes, this type of compliance requirement is subject to audit for the Federal program;
N - No, this type of compliance requirement is not subject to audit for the Federal program.

Those requirements that were changed from a “Y” to a “N” or from a “N” to a “Y” since the last Supplement are shown in bold (and highlighted in yellow) in the A-N matrix columns. Any changes shown with a blue highlight are corrections to this table only (not a change in the requirements in Part 4). Note: Requirements D and K are reserved and therefore not shown in this chart.

Requirement	A	B	C	E	F	G	H	I	J	L	M	N
	Activities Allowed or Unallowed	Allowable Costs/Cost Principles	Cash Management	Eligibility	Equipment Real Property Management	Matching, Level of Effort, Earmarking	Period of Performance	Procurement Suspension & Debarment	Program Income	Reporting	Subrecipient Monitoring	Special Tests and Provisions
Program Number												
10.000	Y	Y	Y	N	Y	N	N	N	Y	Y	N	Y
10.500	Y	Y	N	N	N	Y	Y	N	N	Y	Y	N

6-requirement mandate - elaboration on “Y” responsibility

- For “Y” matrix entries, auditors will determine whether those requirements could have a Direct and Material effect for their particular client situation
- If auditor determines that a “Y” requirement will not be tested as part of the compliance audit because it is not Direct and Material, auditors will still have to document the related rationale for not testing
- That is, N/A is not an appropriate way to document why a requirement subject to audit is not being tested

Using the Supplement: 6-requirement mandate

Auditor cannot consider the Supplement to be a “safe harbor” for identifying the audit procedures to apply in a particular engagement

Auditor can consider the Supplement a “safe harbor” for identification of compliance requirements subject to audit indicated with a “Y” in matrix if the auditor:

- 1) performs reasonable procedures to ensure the requirements subject to the audit are current and to determine whether there are any additional provisions of federal awards relevant to the compliance requirements subject to the audit and
- 2) Updates or augments the requirements contained in the Supplement, as appropriate

Responsibility for compliance requirements marked as “N” in matrix:

- Auditor not expected to test requirements noted with “N”
- Auditors have a responsibility under GAAS and GAGAS related to noncompliance with provisions of laws, regulations, contracts, and grant agreements that may have a material effect on the financial statements and also with the requirements related to the auditor’s consideration of fraud and abuse



What is “direct and material effect?”

Direct and material effect means:

- Noncompliance could result in being denied reimbursement of program expenditures; or
- Entity having to refund federal monies or make other restitution in an amount that would be material to the major program

Determining direct and material compliance requirements

Which compliance requirements identified as **subject to audit** are **direct and material**?

- Subjective
 - Auditor judgment
 - Experience
 - Accepted risk
 - Industry expectation
- Use information gained from steps taken to obtain an understanding of each major program at the outset
- Qualitative and quantitative factors

Determining direct and material compliance requirements – qualitative factors

Needs and expectations of federal or PTEs

Noncompliance could cause federal agency to take action

Seeking reimbursement of program costs

Suspending participation in the program

Public or political sensitivity

Federal, state, local oversight

Internal or other external audits

Previous findings

Determining direct and material compliance requirements – quantitative factors

Noncompliance could likely result in questioned costs

Requirement affects large part of the program

Material amount of program dollars

- For example, 5% of expenditures
- Not an auditee concept

Compliance testing documentation – avoiding the “N/A” problem

“N/A” is not enough to support why you did not audit a type of compliance requirement

If your teams believe a requirement that is identified as being **subject to audit** for a program in the Part 2 matrix of the *Compliance Supplement* is not direct and material to a client, documentation should always be provided

Documentation is key if overriding a “Y” in the Part 2 matrix!



Example “N/A” documentation

Example 1. Detail testing of the subrecipient monitoring compliance requirement is not performed for CFDA XX.XXX even though the requirement is noted as subject to audit in the Part 2 matrix. This is because XYZ entity’s expenditure of program funds has not included passing funds down to subrecipients.

Example 2. While the Part 2 Matrix identifies procurement as being subject to audit to CFDA No. XX.XXX, Client ABC made only one small purchase during the year that is immaterial overall to the program expenditures. Therefore, the procurement type of compliance requirement for CFDA No. XX.XXX is not direct and material to Client ABC.

Example 3. Detail testing of the eligibility type of compliance requirement not performed. While the requirement is noted as subject to audit in the Part 2 matrix, the Compliance Supplement section for CFDA No. XX.XXX notes that testing eligibility is the responsibility of the pass-through entity's subrecipients. Thus, it is to be tested by the auditors of Client ABC’s subrecipients.



Uniform Guidance requirements for testing internal controls

Internal Control – auditee responsibility

§200.303

The **non-federal entity must establish and maintain effective internal control over the federal award** that provides reasonable assurance that the non-federal entity is managing the federal award in compliance with federal statutes, regulations, and the terms and conditions of the federal award.

Internal controls should be in compliance with guidance in:

- “Standards for Internal Control in the Federal Government” (**Green Book**) issued by the Comptroller General of the United States, or
- the “Internal Control Integrated Framework”, issued by the Committee of Sponsoring Organizations of the Treadway Commission (**COSO**).

Use of “should” in Uniform Guidance indicates a “best practice” and is not a presumptively mandatory requirement

Internal Control – auditor responsibility

§ 200.514(c)(2)

Auditors must perform procedures to obtain an understanding of internal control over federal programs sufficient to plan the audit to support a **low assessed level of control risk** of noncompliance for major programs.

Plan testing of internal control over the relevant compliance requirements for each major program

Perform testing of internal control as planned

Report on internal control over compliance (covered in Part 4 of series)

Internal Control – AICPA standards

AU-C 315, *Understanding the Entity and Its Environment and Assessing the Risks of Material Misstatement*, identifies 5 interrelated components that provide useful framework for auditors when considering internal control

- Control environment
- Risk assessment
- Information and communication systems
- Control activities
- Monitoring

These five components are the same as those found in both the Green Book and the COSO integrated framework

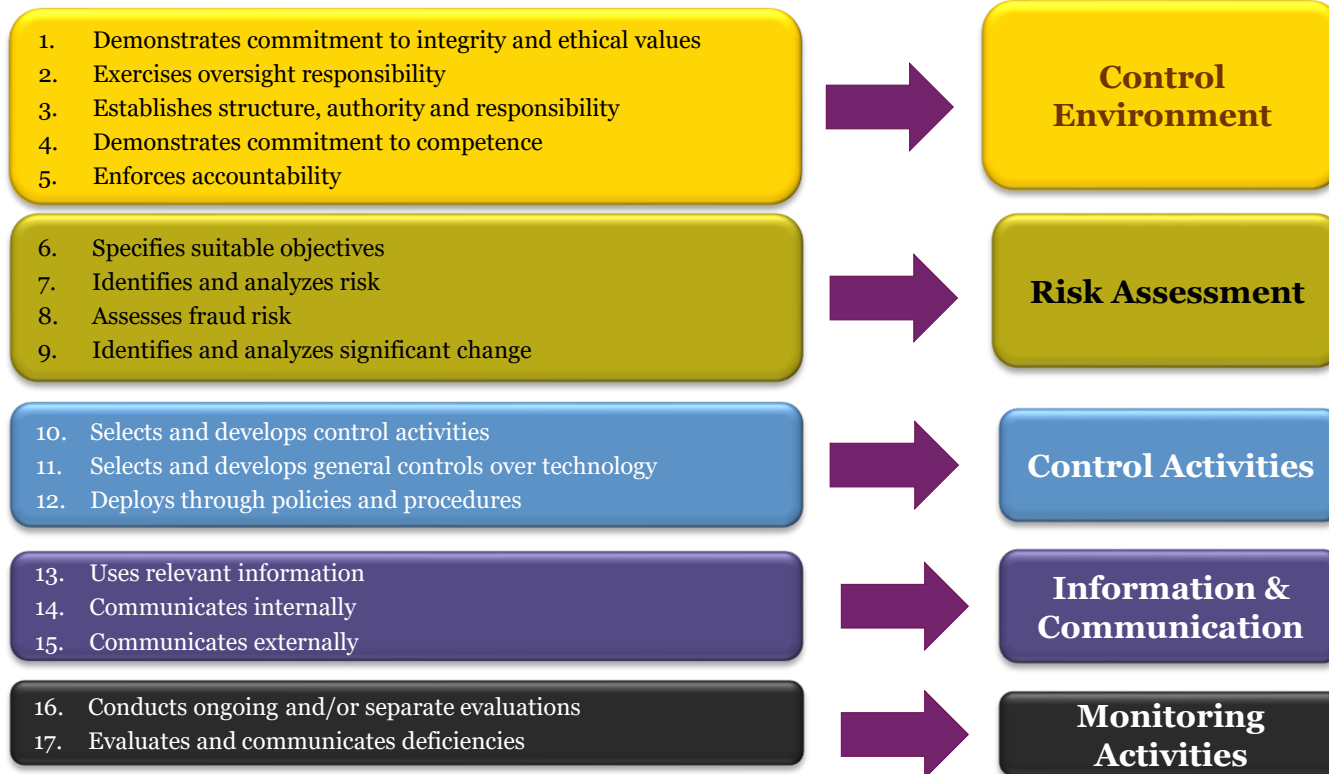
Considering internal control over compliance in a single audit

Auditor obtains an understanding of the **five components of internal control** sufficient to assess the risks of material noncompliance

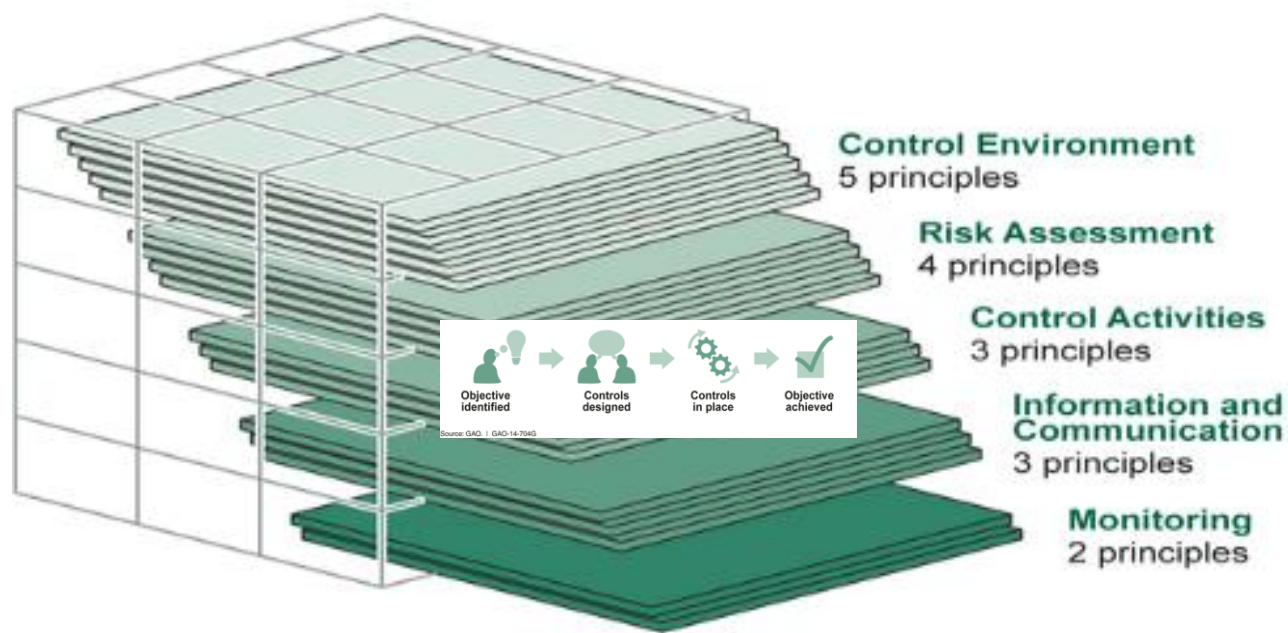
Focus on **compliance requirements subject to audit that are direct and material** for **each major program**



COSO: 5 Components and 17 Principles of Effective Internal Control



Green Book



The standards in the Green Book are organized by the five components of internal control shown in the cube below. Each of the five components contains several principles. Principles are the requirements of each component.

Tackling I/C over compliance step-by-step

- Step 1 Identify the control objective(s)
- Step 2 Understand the auditee's "business process of complying"
- Step 3 Evaluate the risks .."the what could go wrongs"
- Step 4 Understand controls over "the what could go wrongs"
- Step 5 Evaluate whether controls are designed effectively and have been placed into operation
- Step 6 If controls are designed effectively and placed into operation, test key controls for operating effectiveness
- Step 7 **Document entire sequence!**



Part 6

Part 6 includes:

A summary of the requirements for I/C under the Uniform Guidance

A background discussion on important I/C concepts

Appendices with illustrative entity-wide and specific controls

**Lets take
a look at
each
section!**



Part 6 – Appendices Introduction

The Appendices are intended to provide illustrative internal controls for each of the five components of I/C

Appendix 1 - **Entity-wide** controls over compliance

Appendix 2 - Control activities **specific** to individual compliance requirements

The appendices are organized this way because many non-federal entities consider and implement I/C in this manner

Part 6 – Appendices – A word of caution!

Illustrative controls provided are not intended to be all-inclusive or a checklist of required I/C!

Non-federal entities:

- Could have adequate I/C even though some or all illustrative controls are not present.
- Could have other appropriate internal controls operating effectively that have not been included among the illustrations.
- Need to exercise judgment in determining the most appropriate and cost-effective I/C



Part 6 – Appendix 1 – Entity-wide controls

What is an **entity-wide control**?

Entity-wide controls are considered governance controls that apply to most, if not all, types of compliance requirements for one or more Federal programs.

Generally established at the entity-wide level versus at the federal program or type of compliance requirement level



Part 6 – Appendix 1 – Entity-wide controls

Entity-wide controls often occur in the following I/C components

Control
environment

Risk
assessment

Information and
communication

Monitoring

When auditees implement I/C in this manner, auditors may obtain an understanding of controls and test controls at the entity-wide level, as well as prepare related documentation at that level

Examples of controls - control environment

A code of conduct is documented and communicated

Conflict of interest statements obtained from key management and TCWG

Whistleblower submission process exists to receive and evaluate concerns over compliance

Personnel with federal award compliance responsibilities are properly trained on responsibilities

Consequences for noncompliance with the code of conduct are enforced

Audit committee charter exists and addresses federal compliance oversight responsibility

**Entity-
wide
controls**

Part 6 – Appendix 2 – Specific controls

Specific controls often occur in the following I/C component

Control activities

What is a specific control?

- Specific controls are considered operational-level controls that apply to individual types of compliance requirements

When auditees implement I/C in this manner, should obtain the understanding of controls and test specific controls related to control activities, as well as prepare related documentation at that level

Examples of controls - control activities

Documented policies

Authorization and approval

Management review

IT system configuration

IT system access

Key controls often occur here!

**Specific
controls**

Part 6 – Appendix 2 – Emphasis on process vs. control

Process is a series of actions leading to a particular result (e.g., charging costs to a federal award)

Process is where noncompliance can occur

Potential noncompliance is often referred to as “what could go wrong”

A control is designed to prevent or timely detect noncompliance

When identifying controls, it is important to first consider the processes and the resulting WCGWs

Controls should be designed, implemented and maintained to be responsive to risk and the WCGWs

Understanding and testing the compliance requirements

Compliance – auditor responsibility

§ 200.514 (d) (1), (3)
& (4)

Must determine whether auditee complied

- With federal statutes, regulations, and the terms and conditions of federal awards that may have a direct and material effect on each of its major programs

Must identify the current compliance requirements subject to audit and modify the audit procedures accordingly

- For the compliance requirements identified as subject to audit in the Supplement, an audit of these compliance requirements will meet the requirements of UG

Compliance testing must include tests of transactions and such other auditing procedures necessary to provide the auditor sufficient appropriate audit evidence to support opinion on compliance

A walk-through of the 12 compliance requirements

A- Activities Allowed/Unallowed

- Identifies what activities or projects can (or cannot) be funded under a specific program.

B - Allowable Costs/Cost Principles

- Describes the cost accounting requirements associated with federal awards
- Includes requirements for indirect costs
- Includes requirements for compensation – personal services

Indirect costs

Types of rates used by auditees

- Negotiated rate
- De minimis rate of 10% of modified total direct costs

Guidance and requirements for indirect costs and which rates can be used are included in Uniform Guidance subpart E – Cost Principles

Compensation – personal services

Requirements for:

- Existence of employees
- Reasonableness of compensation
- Assignment and allocation to federal awards

Time and distribution records must be maintained for all employees whose salary is:

- Paid in whole or in part with federal funds
- Used to meet a match/cost share requirement

Not based on budget estimates alone – needs to be ACTUAL

Full disclosure

- All time worked for the organization and what percentage is federal

Activities Allowed/Unallowed and Allowable Costs - testing compliance – discussion

How would we test compliance with these requirements?



A walk-through of the 12 compliance requirements

C - Cash Management

- When funded on a reimbursement basis, program costs must be paid for by entity funds before reimbursement is requested
- When funds are advanced, recipients must follow procedures to minimize the time elapsing between the transfer of funds from the U.S. Treasury and disbursement
- Interest earned on advances by local government grantees and subgrantees is required to be submitted to the federal agency
- Program income typically must be spent first

A walk-through of the 12 compliance requirements

E – Eligibility

- Specifies the criteria for determining the individuals, groups of individuals, or subrecipients that can participate in the program and the amounts of assistance for which they qualify
- Eligibility of those participating in the program funded by the grant or contract rather than the eligibility of the primary recipient

Eligibility - testing compliance – discussion

How would we test compliance with these requirements?



A walk-through of the 12 compliance requirements

F - Equipment and Real Property Management

- Equipment and real property management provides standards for the use and disposition of equipment and real property purchased with federal funds.
- These requirements cover records and inventory management.
- Equipment means tangible personal property, including information technology systems having a useful life of more than one year and a per-unit cost which equals or exceeds the lesser of the capitalization level established by the non-federal entity for financial statement purposes or \$5,000.
- Title vests with the non-federal entity

A walk-through of the 12 compliance requirements

G - Matching, Level of Effort, Earmarking

- Matching is amount (or percentage) of grantee contributions or matching funds provided.
- Matching, or cost sharing, includes requirements to provide contributions (usually non-federal) of a specified amount or percentage to match federal awards.
- Matching may be in the form of allowable costs incurred or in-kind contributions (including third-party in-kind contributions).

A walk-through of the 12 compliance requirements

G - Matching, Level of Effort, Earmarking

- Level of effort is specified service or expenditure levels maintained from period to period.
- Level of effort may include provisions for funds to supplement and not supplant non-federal funding of services.
- Earmarking is minimum or maximum limits for specified purposes.
- Earmarking may relate to amounts or types of participants covered.

A walk-through of the 12 compliance requirements

H – Period of Performance

- Total estimated time interval between the start of an initial federal award and the planned end date, which may include one or more funded portions, or budget periods
- Only costs incurred during the specified period may be charged to the grant award
- Sometimes pre-award costs are approved
- Can sometimes be “carried over”

A walk-through of the 12 compliance requirements

I - Procurement, Suspension & Debarment

- Procurement – States must use the same policies and procedures they use for procurements from their non-federal funds
- Procurement – Non-federal entities other than states, including those operating federal programs as subrecipients of States, must follow the procurement standards set at 2 CFR 200.318 through 20.327
- Suspension & Debarment - Non-federal entities are prohibited from contracting with or making subawards under covered transactions to parties that are suspended or debarred

Procurement “Claw” Illustration



Procurement - testing compliance – discussion

How would we test compliance with these requirements?



A walk-through of the 12 compliance requirements

J - Program Income

Gross income earned by a non-federal entity that is directly generated by a supported activity or earned as a result of the federal award during the period of performance

Includes, but is not limited to income from:

- fees for services performed,
- the use or rental of real or personal property acquired under federal awards,
- the sale of commodities or items fabricated under federal awards
- License fees and royalties on patents and copyrights, and
- payments of principal and interest on loans made with federal awards

A walk-through of the 12 compliance requirements

L – Reporting

Grant recipients are required to use standard financial reporting forms for submitting information to the federal awarding agency

Many times these reports are required of state agencies who develop their own reports for sub-grantees (local governments)

Performance or special reports may be required

A walk-through of the 12 compliance requirements

M – Subrecipient Monitoring

- Requires recipients to monitor the activities of subrecipients relative to their federal awards.
- An award recipient is responsible for:
 - At the time of the award, identifying to the subrecipient the federal award information and applicable compliance requirements.
 - Evaluating each subrecipient's risk of noncompliance for purposes of determining the appropriate subrecipient monitoring related to the subaward
 - Monitoring the subrecipient's use of federal awards.
 - Ensuring that subrecipients expending \$750,000 or more in federal awards are audited.
 - Evaluating the impact of subrecipient activities on the pass-through entity's ability to comply with applicable federal regulations.

Reporting - testing compliance – discussion

How would we test compliance with these requirements?



A walk-through of the 12 compliance requirements

N- Special Tests and Provisions

- Additional requirements set forth by federal agency – see Part 4 of the Supplement
- Found in the statutes, regulations, and the provisions of contracts or grant agreements pertaining to the program
- Not every federal program has special tests and provisions

Documentation requirements

AU-C 935, *Compliance Audits*, states that the auditor should document:

- The risk assessment procedures performed, including those relating to gaining an understanding of internal control over compliance
- Responses to the assessed risk of material noncompliance, the procedures performed, and the results of those procedures, including any test of controls over compliance
- Materiality levels and the basis for which they were determined
- How complied with the specific governmental audit requirements that are supplementary to GAAS and *Government Auditing Standards*

Keep in mind that you also need to meet overall documentation requirements of AU-C 230, *Audit Documentation and Government Auditing Standards*— “the experienced auditor concept”

Recap: Topics covered today

Determining requirements subject to audit that are direct and material using the OMB Compliance Supplement

Uniform Guidance Requirements for Testing Internal Controls

Understanding and testing the compliance requirements

Documentation requirements

About the GAQC – www.aicpa.org/GAQC

Provides resources (e.g., alerts, web events, tools, etc.)

Current areas of emphasis

- *Government Auditing Standards*
- Single audits
- Preparing for study on single audit quality

Even if not a member, GAQC Web site provides useful information for both auditors and auditees

- For example, [GAQC Auditee Resource Center](#)

The screenshot shows the AICPA website's Governmental Audit Quality Center (GAQC) page. The browser address bar displays 'aicpa.org/interestareas/governmentalauditquality.html'. The AICPA logo is in the top left, and a search bar with 'AICPA.org' is in the top right. A navigation menu includes 'Topics', 'Career Guidance', 'CPE & Learning', 'Certifications', and 'News & Advocacy'. The breadcrumb trail reads 'AICPA > Topics of Interest Overview > Governmental Audit Quality Center'. The main heading is 'Governmental Audit Quality Center'. A left sidebar lists links: 'News & Publications', 'Resources', 'CPE & Events', 'Community', 'Membership', and 'Store'. The main content area describes the GAQC's mission to promote quality audits and lists 'Find a Member' and 'What is a Governmental Audit?'. A 'Quick Links' section at the bottom left lists 'GAQC COVID-19 Resources', '2019 OMB Compliance Supplement', '2018 Compliance Supplement and GAQC Access Tool', and '2017 Compliance Supplement (Individual Files)'. A search bar at the bottom right is labeled 'Search within the Governmental Audit Quality Center'. A 'Spotlight' section and 'AICPA TV' logo are at the bottom.



Thank you