

Governmental Audit
Quality Center



2019 Compliance Supplement and Single Audit Update

June 5, 2019

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Today's speakers.



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Moderating: Mary Foelster, CPA, Senior Director, AICPA Governmental Auditing and Accounting

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What we will cover

Background, effective date, and expected timing

Key changes anticipated in the 2019 OMB *Compliance Supplement* (Supplement) and other reminders

Other single audit developments, reminders, and looking forward

Resources

WARNING!
PRESENTATION BASED ON VETT DRAFT OF 2019 SUPPLEMENT
REVIEW THE FINAL 2019 SUPPLEMENT CLOSELY FOR ANY CHANGES

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Terminology & Abbreviations

AU-C	Clarified Auditing Sections in the Codification of Statements on Auditing Standards	GAS-SA Guide	AICPA Audit Guide, <i>Government Auditing Standards and Single Audits</i>
CFDA	Catalog of Federal Domestic Assistance	HHS	U.S. Department of Health and Human Services
CFR	Code of Federal Regulations	IC	Internal Control
CPE	Continuing Professional Education	IT	Information Technology
DCF	Data Collection Form	NDAA	National Defense Authorization Act
D&M	Direct & Material	NIFA	National Institute of Food and Agriculture
DOL	U.S. Department of Labor	NFP	Not for Profit Organization
DOT	U.S. Department of Transportation	NIH	National Institutes of Health
ED	U.S. Department of Education	NSF	National Science Foundation
FAC	Federal Audit Clearinghouse	OMB	Office of Management and Budget
FAQs	Frequently Asked Questions	PTE	Pass-Through Entity
F/S	Financial Statements	R&D	Research and Development Cluster
GAAS	Generally Accepted Auditing Standards	S&D	Suspension & Debarment
GAO	Government Accountability Office	SFA	Student Financial Assistance Cluster
GASB	Government Accounting Standards Board	UG	Uniform Guidance
GLBA	Gramm-Leach-Bliley Act	USDA	U.S. Department of Agriculture
		YB	Yellow Book or <i>Government Auditing Standards</i>

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Supplement Sections and Titles

Table of Contents (TOC)	Appendix II, <i>Federal Agency Codification of Governmentwide Requirements and Guidance for Grants and Cooperative Agreements</i>
Part 1, <i>Background, Purpose and Applicability</i>	Appendix III, <i>Federal Agency Single Audit, Key Management Liaison, and Program Contacts</i>
Part 2, <i>Matrix of Compliance Requirements</i>	Appendix IV, <i>Internal Reference Tables</i>
Part 3, <i>Compliance Requirements</i>	Appendix V, <i>List of Changes for the 2019 Compliance Supplement</i>
Part 4, <i>Agency Program Requirements</i>	Appendix VI, <i>Program-Specific Audit Guides</i>
Part 5, <i>Clusters of Programs</i>	Appendix VII, <i>Other Audit Advisories</i>
Part 6, <i>Internal Control</i>	Appendix VIII, <i>Examinations of EBT Service Organizations</i>
Part 7, <i>Guidance for Auditing Programs Not Included in This Supplement</i>	Appendix IX, <i>Compliance Supplement Core Team</i>
Appendix I, <i>Federal Programs Excluded from the A-102 Common Rule and Portions of 2 CFR Part 200</i>	

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Background, effective date, and expected timing

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2019 Supplement - background and effective date

- One stand-alone document for 2019
 - Significantly more extensive changes than recent prior years
- Will be effective for audits of fiscal years beginning after June 30, 2018
- Will supersede the 2018 "skinny" Supplement (which required use of the 2018 and 2017 Supplements together for single audits beginning after June 30, 2017)



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2019 Supplement - Timing

- Unable to estimate issuance date at this point
- Portions of the draft in OMB clearance process
- Due to the more extensive nature of changes unsure whether clearance will be slowed
- Bottom line: Watch for future GAQC Alerts for updates



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2019 Supplement, Appendix V

When issued, look at Appendix V first thing!

- It identifies all changes at a high level
- Important roadmap
- Identifies specific programmatic changes by CFDA number
- Will likely be longer and more detailed this year due to increased Supplement changes



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Accessing the 2019 Supplement when issued

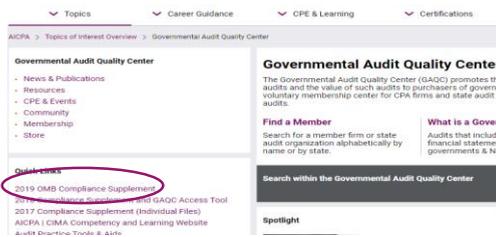
Will likely be available on OMB web site as a single pdf
<https://www.whitehouse.gov/omb/management/office-federal-financial-management/>

GAQC will post the 2019 Supplement by section, open to the public, once made available by OMB

- www.aicpa.org/gaqc

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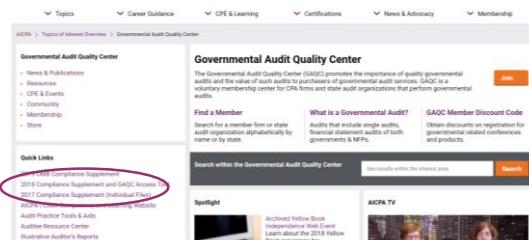
Access the 2019 Supplement at www.aicpa.org/GAQC



Upon issuance use quick link on GAQC home page to access 2019 Supplement. Currently, a draft of Part 2 matrix is located there.

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Reminder - use correct Supplement if auditing a prior period!
Access 2017 and 2018 on the GAQC home page (by section)



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Key changes anticipated in the 2019 Supplement and other reminders

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2019 Supplement - summary of key changes

- New 6-requirement mandate
- Procurement
- Programmatic changes in Parts 4 and 5
- Revamped Part 6
- Appendix VII changes to address procurement and audit sampling reminders

WARNING!
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REVIEW THE FINAL 2019 SUPPLEMENT CLOSELY FOR ANY CHANGES

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6-requirement mandate overview

OMB required agencies to limit compliance requirements subject to the compliance audit to 6 per program or cluster included in the 2019 Supplement

- Exception: The R&D cluster is permitted to identify 7
- Some agencies have chosen 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

Effort is intended to reduce recipient burden as part of [President's Management Agenda](#)



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6-requirement mandate overview (continued)

Relates to the 200+ programs in the Supplement

- The vast majority of program lines have been changed

Review of Part 2 matrix will be critical to identify requirement changes



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6-requirement mandate - programs not included in the Supplement

The 6-requirement mandate does not apply to programs not included in the Supplement

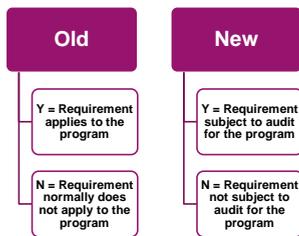
Auditors will continue to use Part 7 guidance to identify the types of compliance requirements to test

As a result, the auditor may test more than 6 requirements for these programs



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6-requirement mandate - Part 2 matrix



What's the Difference?

Under the 6-requirement mandate you can have D&M compliance requirements noted with a "N"

They will not be subject to the compliance audit

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6-requirement mandate - elaboration on "Y" responsibility

- For "Y" matrix entries, auditors will still determine whether those requirements could have a D&M 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 D&M, auditors will still have to document the related rationale for not testing
- That is, N/A is still not an appropriate way to document why a requirement subject to audit is not being tested

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6-requirement mandate - effect on Part 1

Safe harbor language expected to change to:

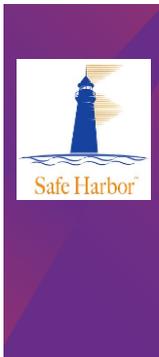
- Replace concept of "applicable" and "normally not applicable" with "subject to audit" and "not subject to audit"
- Include a reminder about compliance responsibilities under GAAS and YB

Responsibility for additional provisions of federal awards

- We have recommended to OMB that the auditor should only be responsible to look for those provisions relating to compliance requirements subject to audit
- Stay tuned to see what the final 2019 Supplement says on this point

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6-requirement mandate - other considerations

Due to changes in the Part 2 matrix, some requirements you have historically tested together may not be done that way in the future

- For example, if Reporting is a "Y" and Cash Management a "N," your approach will change if you previously combined some aspects of testing these together in the past

State and other PTE subrecipient monitoring activities may have to be enhanced

Important to remember that the auditor always has to consider whether noncompliance with a federal program requirement would have an effect on the financial statements

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Example #2 - WIOA Cluster

Facts: Using the risk-based approach, an auditor has determined the Workforce Innovation and Opportunity Act (WIOA) Cluster is a major program (CFDAs 17.258, 17.259, 17.278)

Step 1: Identify the compliance requirements in the Part 2 Matrix with a "Y" subject to the audit which are as follows:

- A. Activities Allowed or Unallowed
- B. Allowable Costs/Cost Principles
- E. Eligibility
- G. Matching, Level of Effort, Earmarking
- H. Period of Performance
- L. Reporting
- M. Subrecipient Monitoring

Per draft Part 2 Matrix, DOL removed:
Cash Management
Equipment/RP
Procurement/S&D
Program Income

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Example #2 - WIOA Cluster

Step 2: Determine and document which of the requirements that have been identified as subject to the audit (noted with a "Y" in the matrix) could have a D&M effect on the major programs just as have always done

Question: We audited this cluster as a major program in the prior year and had 6 findings, several of which related to Procurement and Suspension and Debarment and Cash Management. Both of these requirements are now noted with an "N" in the 2019 Part 2 matrix.

What is our responsibility for testing these requirements in the current year?



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6-requirement mandate - a word on auditee burden relief

Auditees are still required to comply with all applicable regulations

While auditees may experience some relief in preparing for the audit, facts and circumstances will dictate the level of relief



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6-requirement mandate - a word on auditor burden relief

Facts and circumstances of each program/auditee will dictate whether audit effort decreases such as:

- Which and how many D&M compliance requirements have been changed to an "N" in the matrix and how much effort they involved in the past
- Whether some requirements were transferred over to Special Tests and Provisions
- Number of programs not included in the Supplement
- Whether noncompliance could have an effect on the F/S

Approach actually may introduce auditor inefficiencies in some cases

- Practice of testing certain requirements together may have to be discontinued due to matrix changes
- Future annual rotation of requirements

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Horizontal lines for notes.

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6-requirement mandate - potential reporting impact

IMPORTANT! GAQC is looking at whether auditor reports for 2019 single audits need to be revised due to revised definitions of "Y" and "N" in the matrix

- Applicable/D&M versus subject to audit/D&M?
- Watch for GAQC Alert for developments since report illustrations in 2019 GAS-SA Guide do not consider this nuance due to timing
- Any revised reports would be posted to GAQC Web site

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Horizontal lines for notes.

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2019 Supplement - Part 3

Slight changes to introduction wording for 6-requirement mandate

Part 3.1 and 3.2 continue to be included because some nonfederal entities may still have expenditures from older federal awards subject to pre-UG requirements

- Part 3.1 is generally to be used for federal awards made prior to December 26, 2014
- Part 3.2 is to be used for federal awards and incremental funding made on or after December 26, 2014

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Horizontal lines for notes.

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2019 Supplement - Part 3 - procurement reminder

Grace period has ended so UG sections 200.317 to 200.326 now apply to auditees

- December 31st year ends - effective for auditees at 1/1/2018
- June 30th year ends - effective for auditees at 7/1/2018
- September 30th year ends - effective for auditees at 10/1/2018

Because there are so many June 30th year-ends, many auditors may be testing procurement under the new rules for the first time this year

You will be using section 3.2.I, "Procurement and Suspension and Debarment" for testing procurement under the newly effective rules

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2019 Supplement - Part 3 - procurement

Part 3.2.I updates discussions of procurement and the effect of 2017 and 2018 NDAs on simplified acquisition and micro-purchase thresholds

- Clarifications primarily due to OMB Memorandum M-18-18 which came out after the 2018 Supplement was issued (see next slide)

Appendix VII also updated to provide guidance on reporting audit test results in this area (see later slide)

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OMB Memorandum M-18-18

Title: [Implementing Statutory Changes to the Micro-Purchase and Simplified Acquisition Thresholds for Financial Assistance](#)

Issued June 20, 2018 (after 2018 Supplement)

Intended to provide guidance to federal agencies in carrying out the increase in threshold

However, some read the memorandum to provide direct guidance to recipients permitting an increase in thresholds

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2019 Supplement - Appendix VII

Section on NDAA and findings reporting updated to reflect latest developments in procurement

- 2018 NDAA - Revised to state that auditors are not expected to develop audit findings for grant recipients that have implemented increased thresholds after June 20, 2018, without federal approval as long as the entity documented the decision in their internal procurement policies.

When in doubt about whether to write a finding due to effective date confusion, reach out to the cognizant or oversight agency single audit coordinator for audit for guidance!

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Panel Discussion - procurement practice scenario

Entity has a June 30th fiscal year end and was not one of the covered entities discussed in NDAA 2017

Entity was required to implement the new UG procurement rules on July 1, 2018

Entity increased the thresholds described in NDAA 2018 without federal approval

Entity did document their decision to do increase the thresholds in their internal procurement policies

What do you as an auditor do in this situation?



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Testing procurement - will it change significantly?

Part 3.2.I focuses suggested audit procedures on the revised auditee requirements

Remember that:

- States must use the same policies and procedures they use for procurements from their non-federal funds
- Non-federal entities other than states, including those operating federal programs as subrecipients of States, must follow 2 CFR 200.318 through 20.326 which are described in 3.2.I
- Not much change to the suspension and debarment section

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Testing procurement - a refresher

Question: What do you see as the biggest challenge when testing procurement under the new rules for the first time?



THERE IS MUCH MORE TO PROCUREMENT THAN WE HAVE TALKED ABOUT. DON'T OVERLOOK! View GAQC's Web event on Procurement to learn more at [archived GAQC events](#).

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Part 4 - programmatic changes

Matrices in each program/cluster have been modified to match Part 2 matrix
Requirement sections noted with an "N" in the matrix removed from program/cluster sections
More programs than usual have significant changes; examples include:

- USDA programs
- Medicaid

Many programs added new sections to Reporting to add performance reports and special reports

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Programs expected to be added to Part 4

- CFDA 10.511-10.521 NIFA series (previously encompassed in 10.500) - see USDA Memo dated March 23, 2018
- CFDA 11.611, Hollings Manufacturing Extension Partnership
- CFDA 16.922, Equitable Sharing Program
- CFDA 84.398, Hurricane Education Recovery
- CFDA 93.423, 1332 State Innovation Waivers
- CFDA 93.676, Unaccompanied Alien Children Program

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Programs expected to be deleted from Part 4



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2019 Supplement - Part 5

2019 Supplement updated the following sections:

- R&D
- SFA Cluster - regulatory and other updates (see next slides)
- Other Clusters

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SFA

- More changes to program section than usual expected due to regulatory and other updates
- Education will not mandate that SFA needs to be an automatic major program
 - No need to contact school participation division if will not be a major program
- Perkins will be retained in the cluster another year
- In various compliance areas, ED programs separated out from HHS programs in the procedures section



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SFA - new objectives/procedures for GLBA (student information security)

Determine whether the institution designated an individual to coordinate the information security program, performed a risk assessment that addresses the three areas noted in 16 CFR 314.4 (b), and documented safeguards for identified risks.

1. Verify that the institution has designated an individual to coordinate the information security program.
2. Verify that the institution has performed a risk assessment that addresses the three areas required by 16 CFR 314.4 (b)
3. Verify that the institution has documented a safeguard for each risk identified from step b above.

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2019 Supplement - Part 6

OMB to include an updated Part 6 in the 2019 Supplement

GAQC worked closely with OMB and the agencies to enhance Part 6

Objective is to more closely align Part 6 with how auditors consider I/C and provide more illustrative controls

2 CFR section 200.303 includes I/C requirements for nonfederal entities

2 CFR section 200.514 includes I/C requirements for auditors

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2019 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

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2019 Supplement - Part 6

Appendix 1 - illustrative entity-wide controls over compliance for the following components of I/C: control environment, risk assessment, information and communication, and monitoring

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

Appendix 2 provides illustrative specific controls for control activities, the remaining component of I/C

- For this purpose, specific controls are considered operational-level controls that apply to individual types of compliance requirements



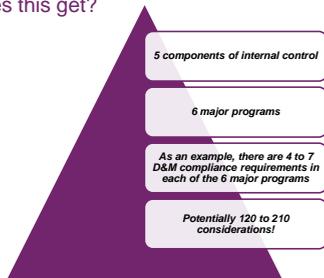
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5 components of I/C

Control Environment	Risk Assessment	Control Activities	Information & Communication	Monitoring
• What is management's attitude about internal control?	• How did management determine that (control activity) was necessary to ensure compliance?	• How are you certain your organization is in compliance with the requirement?	• How and when do you notify people the (control activity) is required?	• What is the process used to ensure the (control activity) is performed correctly and consistently?

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How big does this get?



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Considering I/C over compliance in a single audit

Consider the I/C cube to help organize your testing!



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I/C Considerations

- Entity level vs. specific controls
- Entity level controls
 - for my D&M compliance areas, which of the 5 I/C components happen here?
- Specific controls - operational-level controls which operate within divisions, operational units and functions, processes and activities
 - for my D&M compliance areas, which of the 5 I/C components happen here?
- Similarity of processes and controls among major programs and D&M compliance areas in those major programs
- Centralized vs. decentralized environments
- Uniqueness of major program



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Single Audit - I/C Tips - follow this recipe!

- 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!**



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2019 Supplement - Part 7

No significant changes expected

Use Part 7 to help identify compliance requirements and to develop your audit approach/program

- 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?

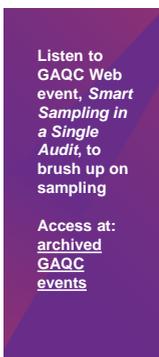
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2019 Supplement - Appendix VII

Already discussed NDAA addendum in earlier part

New sampling section

- Added due to concerns by some agencies about sampling quality issues
- Reminds auditors that AU-C 530, *Audit Sampling*, contains requirements and guidance
- Refers auditors to AICPA GAS-SA Guide for guidance
- Will state that failure to follow the standards, including the requirement to determine sample sizes that are sufficient to reduce sampling risk to an acceptably low level, may result in the audit being considered nonconforming by the federal cognizant agency for audit as part of a quality control review



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2019 Supplement - Appendix VII

Reminder - don't forget about other guidance in Appendix VII

- Hurricane waiver guidance
- Effect of changes to compliance requirements and other clusters
- Due date for submission of audit reports and low-risk auditee criteria
- Guidance on treatment of NSF and NIH awards



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Panel discussion - What suggestions do you have for auditors based on the uncertainties with Supplement content at this stage?



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Don't Forget!

WARNING!
PRESENTATION BASED ON VETT DRAFT OF 2019 SUPPLEMENT
REVIEW THE FINAL 2019 SUPPLEMENT CLOSELY FOR ANY CHANGE AND WATCH FOR FUTURE GAQC ALERTS



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Other single audit developments, reminders, and looking forward

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AICPA Audit Guide, *Government Auditing Standards and Single Audits*

Key resource for auditors; you should be using this Guide!

2019 update expected in eBook and paperback by end of June

Key changes:

- Updates to areas needing additional emphasis or explanation to help clarify the Uniform Guidance audit requirements
- Slight changes to certain auditor reports, primarily explanatory footnote additions

Does **not** contemplate new 6-requirement mandate

Order now at: <http://www.aicpastore.com/>



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GAO - 2018 Yellow Book

[Access 2018 Yellow Book](#)

[Listen to two archived GAQC Web events](#) (4 hours worth of detail on this topic!)

- *The 2018 Yellow Book: What You Need to Know*
- *Understanding the Changes to Yellow Book Independence*

Access April 2019 Journal of Accountancy article titled, [Yellow Book Revisions Update Independence Guidance](#)



Still like paper? Paper editions are available for sale via the Government Publishing Office; [order information.](#)

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GAO - 2018 Yellow Book effective date

<p>For <u>financial audits</u>, attestation engagements, and reviews of financial statements for periods ending on or after June 30, 2020</p>	<p>For <u>performance audits</u> beginning on or after July 1, 2019</p>	<p>2018 YB supersedes:</p> <ul style="list-style-type: none"> • 2011 YB • 2005 GAO CPE guidance • 2014 GAO peer review ratings guidance 	<p>Early implementation is not permitted!</p>
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Single Audit - DCF/FAC developments



[Register for GAQC event on June 20, 2019, Data Collection Form and Federal Audit Clearinghouse Update](#)

New DCF released in early June

Effective for use for single audits with fiscal periods ending in 2019, 2020, and 2021

Main changes are as follows:

- The audit finding information currently required to be included in the DCF by auditors would be expanded to include the actual text of the audit finding
- Auditees would be required to:
 - o include the text of their corrective action plans
 - o include the text of the notes to the schedule of expenditures of federal awards
- Tweaks to the auditee and auditor statements

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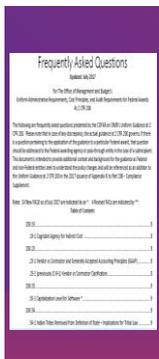
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Don't forget about the FAQs on the UG

Compliance Supplement states that FAQs are meant to provide additional context, background, and clarification of the policies described in the Uniform Guidance and should be considered in the single audit work plan and reviews

Last update made in July 2017

[Access the latest version of the FAQs](#)



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Looking forward - continued impact of President's Management Agenda?

[President's Management Agenda](#) released in March 2018

Includes a [cross-agency priority goal on grants](#) - Results-Oriented Accountability for Grants

- Strategy 1: Standardize Business Processes and Data
- Strategy 2: Develop Shared IT Infrastructure
- Strategy 3: Manage Risk

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Looking Forward - future revision to the UG?

5-year review to be performed and is likely to address:



- Procurement
- Allowable costs issues due to implementation of GASB Statement No. 68, *Accounting and Financial Reporting for Pensions*
- Inconsistent terminology
- Conflicts within 2 CFR
- Statutes enacted since UG was issued such as:
 - [Presidential Executive Order on Buy American Hire American \(BAHA\)](#)
 - [Never Contract with the Enemy](#)

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Looking forward - future auditor reporting changes

SAS No. 134, *Auditor Reporting and Amendments, Including Amendments Addressing Disclosures in the Audit of Financial Statements*

Issued April 2019

Effective for audits of financial statements for periods ending on or after December 15, 2020. Early implementation is not permitted

Changes the form and content for all auditor's reports issued for audits of non-issuers

AU-C 935, Compliance Auditing, in process of being updated

Report illustrations in all AICPA Audit and Accounting Guides will be updated too

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Status of federal audit quality project

UG discusses a required federal study on single audit study

FAQ 200.513-1 clarifies the timing of the study by stating that the project will examine single audit engagements...that are submitted to the FAC no earlier than 2018 and will...occur in 2019 or 2020 as determined by OMB

Current Status - The GAQC has no indication that project will start in the near term. GAQC will alert members of any future developments in this area

FOCUS POINT!
REGARDLESS OF FEDERAL STUDY TIMING, ENSURE THAT SINGLE AUDITS ARE SUBJECT TO STRONG QUALITY CONTROL AND THAT TEAMS ARE AWARE THAT HIGH QUALITY IS IMPERATIVE!

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Governmental Audit Quality Center

A quick note about the GAQC and the NFP Section

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AICPA Governmental Audit Quality Center

Firm-based membership center supporting the performance of quality "governmental audits"

- Over 2,000 CPA firm members (includes 33 state audit organizations)

"Governmental audits" includes audits performed under *Government Auditing Standards* such as single audits of governments and NFPs

[Access more information](#) about membership requirements or to join



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About the GAQC - www.aicpa.org/GAQC

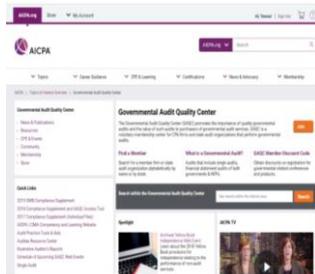
Provides resources (e.g., alerts, web events, tools, etc.)

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](#)



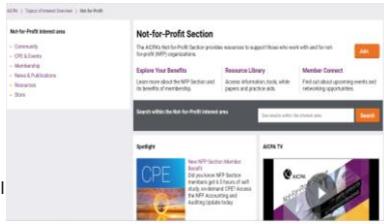
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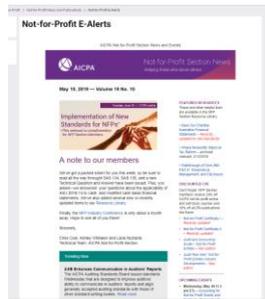
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NFP Section Benefits

Subscription to eAlerts to keep you informed

Four complimentary webcasts



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GAQC and Other AICPA Resources

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“Summer Fun” CPE rebroadcast week (all times Eastern) - watch for registration *GAQC Alert*



Monday, June 24th

- 1-3pm - The 2018 Yellow Book: What You Need to Know

Tuesday, June 25th

- 11am to 1pm - Fiduciary Activities: Understanding the Impacts of the GASB 84
- 1-3pm - Understanding the 2018 Yellow Book Independence Rules

Wednesday, June 26th

- 11am to 1pm - GASB Leases: What Preparers & Auditors Need to Know to be Ready for Implementation

- 1-3pm - Tackling Internal Control Over Compliance in a Single Audit

Thursday, June 27th

- 11am to 1pm - Navigating Indirect Costs in Your Single Audit
- 1-3pm - Smart Sampling in a Single Audit

Friday, June 28th

- 11am to 1pm - 2019 State and Local Government Audit Planning Considerations
- 1-3pm - 2019 GAQC Annual Update Webcast



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Where to find more?

Access the following single audit-related [GAQC archived web events](#)

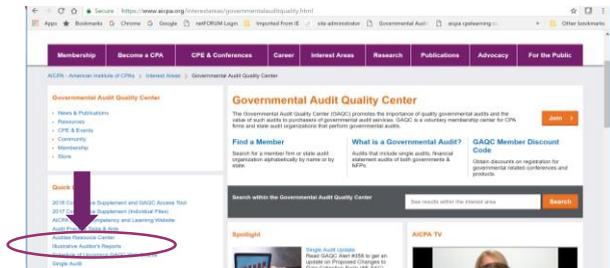
- *Navigating Indirect Costs in Your Single Audit*
- *Tackling Internal Control Over Compliance in a Single Audit*
- *Smart Sampling in a Single Audit*
- *Procurement*

Note: There are numerous other archived Web events on UG and other topics at link above!



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GAQC posts “unlocked” example reports (aicpa.org/GAQC)



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AICPA 2019 Conferences

[AICPA Not-for-Profit Industry Conference](#), June 10-12, 2019, Marriott Wardman Park, Washington, DC

[AICPA National Governmental Accounting and Auditing Update Conference](#), August 12-14, 2019, The Washington Hilton, Washington, DC

[AICPA National Governmental and Not-for-Profit Training Program](#), October 28-30, 2019, Las Vegas, NV

All conferences have extensive session offerings on governmental and auditing topics, some of which were developed with assistance from the GAQC

All conferences have online options!

GAQC members get a discount when using code "GAQC" at checkout

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Panel discussion - What do you think is the most important takeaway from today's Web event?



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