

**NOTICE OF PROPOSED CHANGES ON SINGLE AUDIT REQUIREMENTS  
IN THE REGULATIONS OF THE DEPARTMENT OF ADMINISTRATION**

The Department of Administration proposes to adopt regulation changes in 2 AAC 45 of the Alaska Administrative Code, dealing with grant administration as it relates specifically to audit requirements, including the following:

**2 AAC 45.010. Audit requirements, is proposed to be changed as follows:**

Increase the required audit threshold for entities receiving financial assistance during their fiscal year, and for third parties receiving financial assistance through entities, from \$500,000 to \$750,000; reference the current versions of the generally accepted auditing standards, and the State of Alaska Audit Guide and Compliance Supplement for Single Audits.

**2 AAC 45.070. Applicability,** is proposed to be changed to reflect the applicability of the changes included under this notice.

**2 AAC 45.090. Definitions,** is proposed to be changed to define the term "significant deficiencies" used in 2 AAC 45.

You may comment on the proposed regulation changes, including the potential costs to private persons of complying with the proposed changes, by submitting written comments to Colleen Campbell at the Department of Administration, Division of Finance, P.O. Box 110204, Juneau, AK 99811-0204. The comments must be received not later than 4:30 p.m. on January 13, 2017.

You may submit written questions relevant to the proposed action to Colleen Campbell by e-mail at [single.audit@alaska.gov](mailto:single.audit@alaska.gov); or by mail at the Department of Administration, Division of Finance, P.O. Box 110204, Juneau, AK 99811-0204. The questions must be received at least 10 days before the end of the public comment period. The Department of Administration will aggregate its response to substantially similar questions and make the questions and responses available on the agency website, <http://doa.alaska.gov/dof/ssa/index.html>.

If you are a person with a disability who needs a special accommodation in order to participate in this process, please contact Colleen Campbell (primary contact) at [single.audit@alaska.gov](mailto:single.audit@alaska.gov), at (907) 465-4666, or Katina Holmberg (alternate contact) at (907) 465-5595, not later than January 6, 2017 to ensure that any necessary accommodation can be provided.

A copy of the proposed regulation changes is available on the Alaska Online Public Notice System and by contacting Colleen Campbell (primary contact) at e-mail address [single.audit@alaska.gov](mailto:single.audit@alaska.gov) and phone number (907) 465-4666, or Katina Holmberg (alternate contact) at the address above, at (907) 465-5595, or go to the Division of Finance's website at <http://doa.alaska.gov/dof/ssa/index.html>.

A copy of material proposed for adoption by reference may be viewed at the agency's office at 333 Willoughby Avenue, 10<sup>th</sup> Floor, Juneau, AK.

After the public comment period ends, the Department of Administration will either adopt the proposed regulation changes or other provisions dealing with the same subject, without further notice, or decide to take no action. The language of the final regulation may be different from that of the proposed regulation. You should comment during the time allowed if your interests could be affected. Written comments received are public records and are subject to public inspection.

**Statutory authority:** AS 37.05.020

**Statutes being implemented, interpreted, or made specific:** AS 37.05.020; AS 37.05.190

**Fiscal information:** The proposed regulation changes are not expected to require an increased appropriation.

Date: December 1, 2016

  
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Scot Arehart, Director  
Division of Finance  
Department of Administration