

**Question #1: How many entities will not be required to have a state single audit if the proposed threshold increase is implemented?**

**Answer:** We do not have a projection for the number of audits the amended regulation may affect. We, however, provide the reader with the following information regarding the number of State single audits received for fiscal years 2008 - 2015, and the number of these audits that expended between \$500,000 and \$750,000 in state assistance - as reported on their Schedule of State Financial Assistance.

State Single Audits for 2007 - 2015

Data as of: **12/15/16**

Grantee's Fiscal Year	State Funds passed through to non-State Entities	Number of State Single Audits Received	Number of State Single Audits which had state assistance between \$500,000 and \$750,000
2008	\$ 1,626,446,709	211	37
2009	\$ 1,730,394,064	220	37
2010	\$ 1,788,483,376	228	39
2011	\$ 1,802,885,435	246	40
2012	\$ 2,004,560,253	265	45
2013	\$ 2,326,663,167	273	45
2014	\$ 2,379,455,636	270	37
2015	\$ 2,343,493,079	234	25

**Factors to consider regarding future state single audits:**

- The amount of state funds appropriated by the Legislature for grants for any given year.
- The amount of state funds a grantee receives that were passed through a non-state entity.

**Question #2: What is the public review process for the State Single Audit Guide?**

**Answer:** If the regulatory update published on 12/13/2016, which proposes to increase the state single audit threshold to \$750,000 is adopted, the Department would then update the State Single Audit Guide (the ***Guide***).

After the ***Guide*** is updated, the next step is to adopt the **Guide** by reference in 2 AAC 45 through a proposed regulatory update. Public notice of the proposed action will be published in the newspaper, posted on the Alaska Online Public Notice System and mailed to interested parties. The public notice will provide a period of time for the public to review the proposed change and provide written comment during the announced comment period.