

9.02 AUDIT SOURCE DOCUMENTS

Audit requirements vary according to the type of organization and the type (federal or state) and amount of funding. The following documents are the primary sources of information for audit requirements:

OMB Circular A-110, Grants and Agreements with Institutions of Higher Education, Hospitals, and Other Nonprofit Organizations (and any subsequent revisions)

OMB Circular A-133, Audits of States, Local Governments, and Nonprofit Organizations

Government Auditing Standards (“Yellow Book”), U.S. General Accounting Office

The Single Audit Act of 1984 and its Implementation within the Commonwealth of Pennsylvania, Office of the Budget, Commonwealth of Pennsylvania

AUDIT SOURCE DOCUMENT AVAILABILITY

Copies of OMB Circulars and Government Auditing Standards can be obtained on-line at: <http://www.whitehouse.gov/omb/circulars/index.html>

To obtain circulars that are not on-line, call the United States Government, Office of Management & Budget’s information line at (202) 395-3080.

The Single Audit Act of 1984 and Its Implementation within the Commonwealth of Pennsylvania can be obtained from:

Commonwealth of Pennsylvania
Office of the Budget
Bureau of Audits
Bell Tower, Sixth Floor
303 Walnut Street
Harrisburg, Pennsylvania 17101
Telephone: (717) 783-9120
Fax: (717) 783-0361