



# MENTAL RETARDATION BULLETIN

COMMONWEALTH OF PENNSYLVANIA • DEPARTMENT OF PUBLIC WELFARE

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SUBJECT

Issuance of Audit Guide for Non-State

Operated Intermediate Care Facilities for  
the Mentally Retarded

BY

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## SCOPE

Non-State Operated Intermediate Care Facilities for the Mentally Retarded  
(ICFs/MR) Administrators

## PURPOSE

To transmit the Department of Public Welfare's *Audit Guide to the ICF/MR Program*.

## BACKGROUND

On July 5, 1996, the President signed the Single Audit Act Amendments of 1996 (31 USC, Chapter 75). The Single Audit Act Amendments of 1996 extended the statutory audit requirement to nonprofit organizations and substantially revised various provisions of the 1984 Act. On July 30, 1997 and in June 2003, the Office of Management and Budget (OMB) issued revisions to Circular A-133 (62 FR 35278). The revisions implemented the Single Audit Act Amendments of 1996 extended the coverage of OMB Circular A-133 to states, local governments and Indian tribal governments, and rescinded OMB Circular A-128.

In order to accurately reflect the changes in the Pennsylvania Code (as amended November 26, 1994), the Single Audit Act Amendments of 1996, the 1997 and 2003 revisions of the OMB Circular A-133 and the 2003 revision of the *Government Auditing Standards* (Yellow Book), the Department of Public Welfare Office of Mental Retardation (OMR), is reissuing the *Audit Guide to the ICF/MR Program*.

## DISCUSSION

The *Audit Guide to the ICF/MR Program* and Generally Accepted Government Auditing Standards (GAGAS) as issued by the Comptroller General of the United States (Yellow Book), as well as the Single Audit Act Amendments of 1996 and the revised OMB Circular A-133 should be used in auditing the ICF/MR Program.

## OBSOLETE BULLETIN

This bulletin replaces Bulletins 00-91-26 dated October 31, 1991 and 00-92-22 dated August 31, 1992.

PLEASE REFER COMMENTS AND QUESTIONS TO:

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