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


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.

OBSELETE 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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