



# 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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NOTE: Persons interested in receiving a copy of the attachment to this bulletin should contact Mr. James Williamson at (717) 787-6064.

## SCOPE

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

## PURPOSE

The purpose of this Bulletin is to transmit the Department of Public Welfare's "Audit Guide To The ICF/MR Program."

## BACKGROUND

On October 31, 1992, the Office of Mental Retardation (OMR) issued Mental Retardation Bulletin #00-91-26 titled "Applicability of OMB Circular A-133 for Non-State Operated Intermediate Care Facilities for the Mentally Retarded (ICFs/MR)" to provide clarification on the applicability of Office of Management and Budget (OMB) Circular A-133 titled "Audits of Institutions or Higher Education and Other Nonprofit Institutions" relating to audits of non-state operated Intermediate Care Facilities for the Mentally Retarded (ICFs/MR). Bulletin #00-91-26 acknowledged the need for guidelines to be used in the audit of non-state operated ICFs/MR and resulted in the issuance of the attached audit guide.

## DISCUSSION

The Audit Guide for the ICF/MR Program should be used in conjunction with Mental Retardation Bulletin #00-91-26 and generally accepted government auditing standards (GAGAS) as issued by the Comptroller General of the United States (the Yellow Book) as well as the Single Audit Act of 1984 and OMB Circulars A-128 and/or A-133, as applicable.

COMMENTS AND QUESTIONS REGARDING THIS BULLETIN SHOULD BE DIRECTED TO:

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