



STATE CONTROLLER'S BULLETIN

Edward Karass
State Controller

Rebecca M. Wyke, Commissioner
Administrative & Financial Services

Bulletin #FY04-11

SUBJECT: Fiscal Year 2003 Single Audit Findings and Recommendations

DATE: January 27, 2004
TO: All Departments and Agencies
FROM: Edward A. Karass, State Controller
CC: Rebecca Wyke, Commissioner
Keith Todd, State Budget Officer

As we continue to take steps to strengthen financial management and accountability throughout state government, we are providing guidance to all agencies regarding the FY 2003 Statewide Single Audit. Areas of concern to all of us are the published findings and recommendations, and management letter comments contained in the Statewide Single Audit Report prepared by the State Auditor. Please prepare your reply to the draft findings and recommendations within 10 business days of receipt of the correspondence from the Auditor. If you are unsure of how to respond to a particular issue raised by the Auditor, please contact the Controller's Office for technical assistance.

In order to provide technical assistance to you in areas of proper accounting, reporting, and control over the various funding sources and business processes within your agency, and to ensure that we meet our responsibility to follow up on the recommendations made by the Auditor, we are requiring a copy of your responses to the draft findings and recommendations be sent to us by using the following e-mail address in the statewide directory: **Account-Ctrl, Bureau**. Once we receive your responses, we will review them to ensure that you have responded appropriately and assist you with the resolution if necessary. Please note that it is the intention of the Bureau to ensure that corrective action is taken by Departments and Agencies by making field visits to each affected agency.

Once the finding is no longer considered a draft and is officially communicated to the agency, we require the final corrective action plan to be communicated to our Internal Control Unit within 30 days.

The Bureau is working toward the completion of a new Accounting Manual which will be released as sections are completed. Enclosed with this Bulletin is Section 20.50, Audit Tracking. Section 20.50 provides guidance to agencies regarding their responsibilities and the responsibilities of the Office of the State Controller to track, resolve, and report on the Auditor's findings and recommendations.

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