



Dave Yost
Auditor of State

From: Auditor of State's Center for Audit Excellence
To: All IPA Firms
Subject: 2015 UG FACCR
Date: May 26, 2016

A boilerplate version of the 2015 Uniform Guidance (UG) Federal Award Compliance Control Record (FACCR) has been posted to the Auditor of State (AOS) website at the following link:

<https://ohioauditor.gov/references/practiceaids/faccrs.html>

This FACCR has been designed with active links to UG references, but they do require an active internet connection. Instructions on how to use the FACCR have been placed at the front of the document.

We have also included an UG FAQ as an aid to provide additional guidance on possible examples to document and test major programs subject to both UG and non-UG requirements and guidance on determining if your program is subject to UG requirements. The UG FAQ is provided on the IPA Resources Reference Materials page under the IPA Firms heading at the following link:

<https://ohioauditor.gov/references.html>

Among those questions included in the FAQ, we addressed for AOS staff the lack of formal written policies now required by the Uniform Guidance that we wanted to bring to your attention. The UG FAQ guidance has been developed for AOS staff and we recognize each audit could be evaluated differently; however, we thought the information might be of value to the IPAs as well.

Any questions should be forwarded to the Center for Audit Excellence's FACCR inbox at FACCR@ohioauditor.gov.