AUDITOR OF STATE BULLETIN 2000-007
March 16, 2000

TO: ALL COUNTY AUDITORS
ALL CITY AUDITORS, FINANCE DIRECTORS & TREASURERS
ALL VILLAGE FISCAL OFFICERS
ALL SCHOOL DISTRICT TREASURERS
ALL EDUCATIONAL SERVICE CENTER TREASURERS
ALL PUBLIC EMPLOYEE RETIREMENT SYSTEM FISCAL OFFICERS
ALL PUBLIC UNIVERSITY FISCAL OFFICERS
ALL COMMUNITY COLLEGE TREASURERS
ALL TECHNICAL COLLEGE DISTRICT TREASURERS
ALL TOWNSHIP CLERKS
ALL LIBRARY CLERKS/TREASURERS
ALL JOINT FIRE DISTRICT FISCAL OFFICERS
ALL JOINT RECREATION DISTRICT FISCAL OFFICERS
ALL JOINT ADAMH FISCAL OFFICERS
ALL JOINT AMBULANCE DISTRICT FISCAL OFFICERS
ALL JOINT AMBULANCE AND FIRE DISTRICT FISCAL OFFICERS
ALL UNION CEMETERY DISTRICT FISCAL OFFICERS
ALL DRAINAGE IMPROVEMENT DISTRICT FISCAL OFFICERS
ALL JOINT EMERGENCY MEDICAL DISTRICT FISCAL OFFICERS
ALL TOWNSHIP POLICE DISTRICT FISCAL OFFICERS
ALL TOWNSHIP FIRE DISTRICT FISCAL OFFICERS
ALL TRANSIT AUTHORITY FISCAL OFFICERS
ALL PORT AUTHORITY FISCAL OFFICERS
ALL METROPOLITAN HOUSING AUTHORITY FISCAL OFFICERS
ALL AIRPORT AUTHORITY FISCAL OFFICERS
ALL HOSPITAL FISCAL OFFICERS
ALL TOWNSHIP ROAD DISTRICT FISCAL OFFICERS
ALL WATER AND SEWER DISTRICT FISCAL OFFICERS
ALL TOWNSHIP WASTE DISPOSAL DISTRICT FISCAL OFFICERS
ALL INDEPENDENT PUBLIC ACCOUNTANTS

SUBJECTS: (1) Rescission of Year 2000 Disclosure Requirements; (2) Federal Data Collection Form Signature Requirements.

1. On February 23, 2000, the Governmental Accounting Standards Board (GASB) passed GASB Technical Bulletin 2000-01. The Bulletin states in part,

> "Because of the emphasis placed on, and resources devoted to, addressing the year 2000 issue, governments did not experience significant year 2000-related problems. **Disclosures of year 2000 preparedness are no longer necessary. Technical Bulletins 98-1 and 99-1 are rescinded**."

Technical Bulletin 2000-01 is effective for financial statements issued after February 22, 2000. The

Auditor of State strongly prefers that governments delete Technical Bulletin 98-1 and 99-1 disclosures. Accordingly, the Auditor of State's guidance described in Auditor of State Bulletins 98-10, 99-09 and 2000-02 is no longer effective.

However, if a government has experienced year 2000-related issues, other disclosure requirements may apply, such as those relating to contingent liabilities or significant commitments, per GASB Codification Section 2300.

Note to auditors: You should modify representation letters and letters of arrangement to delete reference to year 2000 issue matters. We will very soon modify the sample letters Auditor of State staff can access on our Intranet. It is not necessary to reissue letters of arrangement that included year 2000 language, if you document discussion of this Bulletin with your client.

2. The Federal Single Audit Clearinghouse in Jeffersonville, Indiana, has rejected some Data Collection Forms (the Form) since they included photocopied, rather than original, signatures. Local governments subject to OMB Circular A-133 Single Audits must submit the Form, along with the audit reporting package, to the Clearinghouse.

   Parts 6. and 7. of the Form require (a) an auditee certification signature and (b) an auditor statement signature, respectively. Due to the volume of Forms the Auditor of State processes, the auditor's statement is signed by a Jim Petro signature stamp, with the date being in blue ink. **Local governments should submit the Form with Auditor Petro's signature stamp, the "blue date," and include the certifying official's original signature in the auditee certification block on the Form they submit to the Clearinghouse.**

If you have questions about these matters, please contact the Auditor of State's Accounting and Auditing Support Department, at 800/282-0370.