



**Martin O'Malley, Governor**  
**Anthony Brown, Lt. Governor**

**How To Prepare For Recovery Act Audits**  
**August 4, 2010**  
**University of Maryland**

**Don Kettl** (Dean of Public Administration, UMD) **Beth Blauer** (Governor's StateStat)  
**Eric Brenner** (Governor's Grants Office)

**Frank DiGiammarino**, U.S. Recovery Implementation Office

- Audits and the relationship to effective management of Recovery Programs

**Nancy DiPaolo**, Federal Recovery Accountability & Transparency Board

- Mission and purpose of Accountability and Transparency

**Eric Holbrook**, U.S. Government Accountability Office

- GAO's ARRA reports and recommendations as they relate to audits of federal awards

**Gil Tran**, Office of U.S. Management and Budget

- Overview of OMB Circular A-133 Single Audit Requirements for ARRA programs
- Basic Single Audit Requirements
- Definition of terms: desk review, desk audit, on-site review and audits, GAAP, GAGAS, major program, program specific audit, safe harbor, etc.
- How to define separation of duties to maintain auditor independence
- ARRA Specific Compliance Requirements
  - Major program determination – Type A and Type B programs
  - Issue of treating all as "high risk" vs. what will really happen (concern on small "stabilization" funds in agencies not otherwise heavy into ARRA money).
- Preparation of SEFA
- Audit steps for ARRA reporting requirements

**Bernie Tadley**, Office of Inspector General, U.S. Department of Education

- What to expect
- Types of findings

**Conversation** initiated by one state and one local government auditor who have already been through an ARRA audit.

**Adjourn**