



March 8, 2017

MEMORANDUM FOR: Barry E. Berkowitz
Director
Office of Acquisition Management

FROM: Andrew Katsaros
Assistant Inspector General for Audit Quality
and Broadband

SUBJECT: Audit of Department Implementation of *Uniform Guidance*
for Receiving and Processing Single Audits

We are initiating an audit of Departmental and bureau implementation of *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance)* requirements. Our objective is to evaluate the implementation of Departmental and bureau policies and procedures in meeting *Uniform Guidance* requirements. The guidance, issued in December 2014 by the Office of Management and Budget, assigned additional monitoring responsibilities for federal awarding agencies.

We have scheduled an entrance conference for March 13, 2017, at which time we will discuss our audit objectives and scope in more detail. If you have any questions about this audit, please contact me at (202) 482-7859 or Belinda Riley, Supervisory Auditor, at (404) 730-2067.