

Statement of Purpose:

Amendments to Sections 4-236-21, 4-236-23, 4-236-24, 4-236-25, 4-236-26, and 4-236-30 of the Regulations of Connecticut State Agencies are being proposed to conform with the latest technical terminology and auditing standards provided in Government Auditing Standards and to provide detailed descriptive information on how findings and questioned costs related to state financial assistance programs should be reported when conducting audits of state financial assistance programs.

P.A. 09-7 amended certain sections of the Connecticut State Single Audit Act (Connecticut General Statutes 4-230 to 4-236) to make more uniform with the Federal Single Audit requirements in regards to conducting the audit and reporting on the results of the audit. The updated terminology and audit procedures in the proposed regulations would similarly provide for more uniformity between the Federal Government's Single Audit guidelines and the State of Connecticut's Single Audit regulations.

The proposed regulations are in conformity with section 4-236 of the Connecticut General Statutes.