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To: Interested Parties

From: Barbara A. Loescher, CIA  
Chief, Internal Audit Section  
Assistant Inspector General

Re: 2015 Update to the *DHS Audit Guide*

All audits involving DHS funding are to be performed in accordance with the *DHS Audit Guide*, which incorporates the *Main Document to the Single Audit Guidelines*. The 2015 update to the *Main Document* was posted to the DOA website on February 26, 2016. DHS is currently working on updating the *DHS Audit Guide*, which will be released later this year.

We are aware that references in the current *Audit Guide* are now obsolete and that this has presented challenges to both auditors performing audits of DHS funding and the agencies being audited. In an effort to address this issue, we are issuing the following addendum to the *Guide*, effective immediately:

*For audits beginning after December 31, 2015, OMB Circular A-133 is no longer in effect. DHS is working on updating the DHS Audit Guide. In the meantime, we hereby issue this addendum to notify auditors and auditees that any references to superseded OMB Circulars, such as Circular A-133, should be replaced with 2 CFR Part 200, "Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards".*

In addition, we have received questions regarding whether the thresholds for Type A and Type B programs in the *DHS Audit Guide* are now increased to match the higher thresholds in the updated *Main Document*. Until the revised *Guide* is issued, please continue to use the \$100,000 threshold for Type A programs, and \$25,000 threshold for Type B programs as specified in Section 1.2.2 of the current *DHS Audit Guide*.

If you have any questions, please contact us at [DHSAuditors@wisconsin.gov](mailto:DHSAuditors@wisconsin.gov).