

IDENTIFICATION OF PRIMARY SOURCES OF INFORMATION

FOR ADOPTED RULE

DHHS DIVISION OF AUDIT

May 16, 2012

10-144, Chapter 30, Maine Uniform Accounting and Auditing Practices for Community Agencies

Pursuant to 5 MRSA §8063-B, the DHHS Division of Audit is required to file citations to primary sources of information relied upon in developing this proposed rule. The Division of Audit relied on the following sources of information:

Federal Office of Management and Budget (OMB) Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations.

Federal Office of Management and Budget (OMB) Circular A-102, Grants and Cooperative Agreements with State and Local Governments.

Federal Office of Management and Budget (OMB) Circular A-110, Uniform Administrative Requirements for Grants and Agreements with Institutions of Higher Education, Hospitals, and Other Non-Profit Organizations.

Federal Office of Management and Budget (OMB) Circular A-21, Cost Principles for Educational Institutions.

Federal Office of Management and Budget (OMB) Circular A-87, Cost Principles for State and Local Governments.

Federal Office of Management and Budget (OMB) Circular A-122, Cost Principles for Non-Profit Organizations.

Generally Accepted Accounting Principles issued by the Financial Accounting Standards Board.

Generally Accepted Accounting Principles issued by the Governmental Accounting Standards Board.

Generally Accepted Auditing Standards issued by the American Institute of Certified Public Accountants.

Government Auditing Standards issued by the Comptroller General of the United States.