

Topics

- OMB Circular A-136, *Financial Reporting Requirements*
- OMB Bulletin, *Audit Requirements for Federal Financial Statements*
- OMB Compliance Supplement – 2 CFR Part 200 Appendix XI

Carol Johnson

Mitzi Mayer



2023 CIGIE / GAO Financial Statement Audit Conference

Slide 1 of 2

2

Discussion

- A-136
 - 2023 Changes
 - 2024 Plans
- Audit Bulletin
- Compliance Supplement
 - 2023 Lessons Learned
 - 2024 and Future Plans



2023 CIGIE / GAO Financial Statement Audit Conference

Slide 2 of 2

3