



National State Auditors Association

June 28, 2005

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Salt Lake City, Utah 84114
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The Honorable John A. Boehner
Chairman, House Committee on Education and the Workforce
2181 Rayburn House Office Building
United States House of Representatives
Washington, DC 20515

VIA FACSIMILE

Dear Mr. Chairman:

On behalf of the National State Auditors Association, I am writing to express our concern and bring to your attention a provision of H.R. 2123, the School Readiness Act of 2005, which requires a separate audit of the Head Start Program each year. We believe the audit requirement as set forth in Section 17 of H.R. 2123 is in direct conflict with and goes against the expressed intent of Congress in passing the Single Audit Act of 1984, as amended in 1996. We therefore respectfully request that this provision be struck from the legislation.

Congress passed the Single Audit Act of 1984 with the expressed intent of eliminating duplicative audits of federal programs and to streamline and improve the effectiveness of audits of federal awards while reducing the audit burden on states, local governments, and not-for-profit organizations. Congress further clarified its position in 1996 by amending the original act to include language stating "an audit conducted in accordance with this chapter shall be in lieu of any financial audit of Federal awards which a non-Federal entity is required to undergo under any other Federal law or Federal regulation." Like all other federal programs, the Head Start Program is subject to an independent audit in accordance with the congressionally mandated Single Audit Act. Accordingly, we believe the requirement to have a separate independent audit would go against the congressional intent of the Single Audit Act, require duplicative audits, and be an inefficient use of program resources and taxpayer dollars.

We appreciate the opportunity to share our concerns. Should you have any questions or require additional information, please contact me at (801) 538-1360, Sherri Rowland at (859) 276-1147, or Cornelia Chebinou (our representative in Washington) at (202) 624-5451.

Sincerely,

Auston Johnson, Utah State Auditor
NSAA President

NASACT EXECUTIVE DIRECTOR

R. KINNEY POYNTER
Lexington, Kentucky