

UNITED STATES OFFICE OF PERSONNEL MANAGEMENT



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March 3, 2010

CFC MEMORANDUM 2011-02

TO: LOCAL FEDERAL COORDINATING COMMITTEES AND
PRINCIPAL COMBINED FUND ORGANIZATIONS

FROM: KEITH WILLINGHAM
DIRECTOR, COMBINED FEDERAL CAMPAIGN

RE: 2011 COMBINED FEDERAL CAMPAIGN COMPLIANCE PROGRAM
AND AUDIT GUIDE

The attached Combined Federal Campaign (CFC) Audit Guide (Guide) provides the requirements and guidance for the completion of the audit in accordance with CFC regulations at 5 CFR § 950.105(d)(9). This section requires Principal Combined Fund Organizations (PCFO) to submit to the Local Federal Coordinating Committee (LFCC) an audit of its collections and disbursements for each campaign managed. The audit must be conducted by an independent certified public accountant (IPA) in accordance with generally accepted auditing standards and Office of Personnel Management (OPM) guidance.

There was one significant change made to the 2011 Guide. This is described in the attached Executive Summary.

The Guide will require:

- A copy of the PCFO's **most recently audited** organization-wide fiscal year financial statements (campaigns with contributions less than \$150,000 may provide compiled or reviewed statements unless the PCFO is also participating as a federation in which case the financial statements should be audited);
- An LFCC Report on Findings on non-financial activities from the **2010** campaign;
- An AUP report from an IPA reporting results from its audit of campaign activities from the **2009** campaign; and
- A corrective action plan from the PCFO and LFCC if the IPA AUP report contained findings.

The reports and other supporting schedules must be submitted to the LFCC by August 1, 2011, and forwarded to OPM by September 15, 2011. Campaigns that do not submit the items to OPM by September 15, 2011, will be considered non-compliant. Extensions to the due dates noted above will only be approved by OPM under extraordinary circumstances. The reports should be forwarded to OPM either via e-mail at cfc@opm.gov or at the following address:

U.S. Office of Personnel Management
Office of Combined Federal Campaign Operations
1900 E Street NW, Room 6484
Washington, DC 20415-0001

Due to the required irradiation of regular mail prior to its delivery to Federal offices in the Washington, D.C. area, OPM continues to experience delayed deliveries. As a result, organizations are encouraged to use a "next day" or "overnight delivery" method to ensure the timely receipt of materials.

The Office of CFC Operations is available to provide educational and technical assistance. Please direct your questions to cfc@opm.gov or call on 202-606-2564.

Attachments