



CFC MEMORANDUM 2016-01

April 18, 2016

**TO: LOCAL FEDERAL COORDINATING COMMITTEES
AND PRINCIPAL COMBINED FUND ORGANIZATIONS**

FROM: KEITH WILLINGHAM *Keith Willingham*
DIRECTOR, COMBINED FEDERAL CAMPAIGN

**SUBJECT: 2016 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.

Minor changes, mostly clarifications, were made to the Guide. These are 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 **2015** campaign;
- An AUP report from an IPA reporting results from its audit of campaign activities from the **2014** campaign; and
- A corrective action plan from the PCFO and LFCC if the IPA AUP report contained findings.
- Electronic transmission of complete pledge database for, at a minimum, campaigns 2011-2015. This should be in either Excel or CSV format.

Due to the cost of converting Excel spreadsheets to be Section 508 compliant, the required schedule templates will no longer be on the CFC website for download. They will be provided to all campaigns via e-mail. Independent Public Accountants should contact the OPM Office of CFC at cfc-compliance@opm.gov or (202) 606-2564 to request the templates be e-mailed to them.

The reports and other supporting schedules must be submitted to the LFCC by August 1, 2016, and forwarded to OPM by September 15, 2016 if sending via hard copy. The due date for electronic submissions is September 30, 2016. Campaigns that do not submit the items to OPM by the due date 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-compliance@opm.gov or at the following address:

U.S. Office of Personnel Management
Office of Combined Federal Campaign
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 is available to provide educational and technical assistance. Please direct your questions to cfc-compliance@opm.gov or call on 202-606-2564.

Attachments