

## **PART 6 - INTERNAL CONTROL**

**IN 2013, THE COMMITTEE OF SPONSORING ORGANIZATIONS OF THE TREADWAY COMMISSION (COSO) UPDATED THE “INTERNAL CONTROL – INTEGRATED FRAMEWORK,” AND, IN SEPTEMBER 2014, THE GOVERNMENT ACCOUNTABILITY OFFICE (GAO) ISSUED AN UPDATED “STANDARDS FOR INTERNAL CONTROL IN THE FEDERAL GOVERNMENT,” COMMONLY REFERRED TO AS “THE GREEN BOOK.” DUE TO THE NEED TO UPDATE OTHER PARTS OF THIS SUPPLEMENT FOR THE UNIFORM GUIDANCE IN 2 CFR PART 200, OMB WAS UNABLE TO ALSO UPDATE PART 6 FOR THE REVISIONS TO COSO AND THE GREEN BOOK WITHOUT DELAYING THE ISSUANCE OF THIS SUPPLEMENT. SINCE THE 2014 VERSION OF PART 6 IS OUT OF DATE, IT WAS NOT CARRIED FORWARD TO THIS SUPPLEMENT. NON-FEDERAL ENTITIES AND THEIR AUDITORS SHOULD LOOK TO THE COSO AND GREEN BOOK FOR GUIDANCE ON INTERNAL CONTROLS UNTIL PART 6 IS UPDATED. OMB PLANS TO UPDATE PART 6 FOR THE 2016 COMPLIANCE SUPPLEMENT.**