



DEPARTMENT OF THE TREASURY
BUREAU OF THE FISCAL SERVICE
WASHINGTON, DC 20227

March 01, 2019

To whom it may concern,

As a courtesy, we are writing to inform you of changes that are being made to Administrative Resource Center's (ARC) Statement on Standards for Attestation Engagements (SSAE) No. 18 Complementary Customer Agency Controls for the period of 7/01/2019 to 6/30/2020. In the event your financial statement auditors (if applicable) perform related testing of your internal control structure, you will be responsible for ensuring your procedures and processes are updated to align with the changes made to the Complementary Customer Agency Controls.

The Complementary Customer Agency Controls being added for the period of 7/01/2019 to 6/30/2020 are as follows:

Control Objective 13 – Federal Investments

- Work with ARC to confirm significant investment and fund balance activity by email when long-term investments are scheduled to be settled or settled in accordance with current Investment Guidance.
- Communicate or reiterate to ARC any known delays to disbursement activity that may impact investments.
- Communicate or reiterate to ARC any larger than normal disbursement activity that may impact investments.