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From: Dan Katsiyiannis [REDACTED]
Sent: Wednesday, October 02, 2013 11:05 AM
To: GreenBook
Subject: Comments on Green Book Exposure Draft

Overall I thought the document was put together well. I am concerned about its applicability to local government particularly smaller governments. These local governments have limited financial resources and limited staff. They simply cannot afford to hire the qualified staff to address the requirements of the Green Book. Furthermore, the internal control concerns are typically addressed by their Finance Directors and their independent outside auditors. Some of them have to undergo a Yellow Book audit as well.

I think the Green Book certainly is applicable to government and local government. Due to the concerns mentioned in the paragraph above, I think it should be applicable to local governments that have a population of 250,000 or more. In addition, I also believe that governments of this size would be better suited for a separate oversight body as well. Entities of this size are more apt to have issues regarding internal control deficiencies and/or the risk of the occurrence of fraud.

If you wish to communicate with me, you can reach me by email or by phone at [REDACTED]

Sincerely,

Dan C. Katsiyiannis, CPA, CIA, CFE, CGFO