



**United States Department of Agriculture
Rural Development**

FEB 19 2009

SUBJECT: Electronic Submission of Audited Financial Statements

TO: RDUP Electric and Telecommunications Borrowers and Grantees
Certified Public Accountants Auditing RDUP Borrowers

FROM: KENNETH M. ACKERMAN *Kenneth M. Ackerman*
Assistant Administrator
Program Accounting and Regulatory Analysis

We are pleased to announce that beginning with audits submitted on or after January 1, 2009, we will accept electronic filings. At this time, borrowers may voluntarily elect to file electronically. A borrower may choose to continue to submit three paper copies of the audit under the provisions of 7 CFR Part 1773.3(c).

Electronic filings must be in a Portable Document Format (PDF) and attached to an email, using the following naming convention (AA1234-MMDDYYYY.pdf where AA1234 is the six digit alphanumeric borrower designation and MMDDYYYY is the audit as of date). All required components of the audited financial statement must be contained in one file including the auditor's report, report on compliance and on internal control over financial reporting, and management letter. The email, with audit file attached, should be sent to RD-AUDITS@wdc.usda.gov with a subject line that includes the borrower designation and audit as of date. Initial receipt of the audit will be confirmed by email. If, upon review, the submission is determined to be incorrect or incomplete, the file will be deleted from our servers and the borrower will be asked to resubmit a new completed audit package.

If you have any questions or encounter any difficulty submitting your audits, contact the Technical Accounting and Auditing Staff at 202-720-5227.

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