|  |  |  |  |
| --- | --- | --- | --- |
|  | Initials | Page Ref. | Comments |
| **General Information to aid in review of report.** |  |  |  |
|  |  |  |  |
| Names of the Major Funds to be reported on:  General Fund  (List all other major funds) |  |  |  |
|  |  |  |  |
| Name of Component Units to be shown:  List correct name of component unit(s) here |  |  |  |
|  |  |  |  |
| Name of Proprietary Funds to be included: |  |  |  |
|  |  |  |  |
| Adverse opinion will be issued on:  (list problem and the Exhibit which will be affected) |  |  |  |
|  |  |  |  |
| Qualified opinion will be issued on:  (list problem and the Exhibit which will be affected) |  |  |  |
|  |  |  |  |
| Single audit required? Yes or No |  |  |  |
|  |  |  |  |

|  |  |  |  |
| --- | --- | --- | --- |
| **Other Items** |  |  |  |
| Complete the planning materiality worksheet for each opinion unit, including governmental activities and business-type activities (Exhibits 1 and 2). |  |  |  |
| Complete the Audit Difference Evaluation Form and the Client Audit Adjustment Form for each opinion unit. |  |  |  |
| Complete the Control Deficiency Evaluation and Aggregation Worksheet. |  |  |  |
| Obtain the County’s Management Discussion and Analysis, and include in the audit documentation |  |  |  |
| If the county does not provide the Management Discussion and Analysis, obtain appropriate signature acknowledging that the county is not furnishing a MD&A for the audit report, and include in the audit documentation. |  |  |  |

|  |  |  |  |
| --- | --- | --- | --- |
|  | Initials | Page Ref. | Comments |
| **Financial Statements** |  |  |  |
| Identify the Exhibits which are required by either a yes or N/A in the comments column. |  |  |  |
| Exhibit 1 Statement of Net Position |  |  |  |
| Exhibit 2 Statement of Activities |  |  |  |
| Exhibit 3 Balance Sheet – Governmental Funds |  |  |  |
| Exhibit 4 Statement of Revenues, Expenditures and Changes in Fund Balances – Governmental Funds |  |  |  |
| Exhibit 5 Statement of Fiduciary Net Position |  |  |  |
| Exhibit 6 Statement of Changes in Fiduciary Net  Position |  |  |  |

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| 1. | Determine all entries on the financial statements tie to amounts on the transaction worksheets and ensure cross-references are added. |  |  |  |
| 2. | Determine financial statements not used are deleted and remaining statements are renumbered. |  |  |  |
| 3. | Determine that all pages of the financial statements foot and crossfoot. |  |  |  |
| 4. | Determine that all tables in the notes foot and crossfoot. |  |  |  |
| 5. | Determine that all pages of the financial statements have complete headings and the appropriate date has been inserted. |  |  |  |
| 6. | Determine all unused titles and column headings have been deleted. |  |  |  |

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
|  | | | Initials | | Page Ref. | | Comments |
| **Independent Auditor’s Report** | | | | | | | |
| 1. | Choose the correct audit opinion and delete the others. |  | |  | |  | |
| 2. | Edit the opinion reports as needed. |  | |  | |  | |
| 3. | Complete the Opinion Determination Form and include in the audit documentation. |  | |  | |  | |

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
|  | | | Initials | | Page Ref. | | Comments |
| **Management’s Discussion and Analysis** | | | | | | | |
| 1. | MD&A should be prepared by the County. |  | |  | |  | |
|  | Since the MD&A is a part of the audit report, the MD&A should be submitted in an electronic form as well as a written copy. |  | |  | |  | |

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
|  | | | Initials | | Page Ref. | | Comments |
| **Exhibit 1 Statement of Net position** | | | | | | | |
| 1. | Total net position for governmental activities ties to the net position–ending amount on Exhibit 2. |  | |  | |  | |
| 2. | Total net position for business-type activities ties to the net position–ending amount on Exhibit 2. |  | |  | |  | |
| 3. | Total net position for governmental activities ties to the fund balance amount on Exhibits 3 and 4. |  | |  | |  | |
| 4. | Total net position for business-type activities ties to the fund balance amount on Exhibits 3 and 4. |  | |  | |  | |
| 5. | Total assets equals the total net position. |  | |  | |  | |
| 6. | Determine that net position restricted for Debt Service on Exhibit 1 equals fund balance restricted for Debt Service on Exhibit 3. |  | |  | |  | |
| 7. | Business-type activities net position should be restricted by expense type (Public safety for regional jails; public works for solid waste funds) |  | |  | |  | |

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
|  | | | Initials | | Page Ref. | | Comments |
| **Exhibit 2 Statement of Activities** | | | | | | | |
| 1. | Change in net position for governmental activities ties to change in fund balance on Exhibit 4. |  | |  | |  | |
| 2. | Change in net position for business-type activities ties to change in fund balance on Exhibit 4. |  | |  | |  | |
| 3. | Net position – ending for governmental activities ties to corresponding totals on Exhibits 1, 3 & 4. |  | |  | |  | |
| 4. | Net position – ending for business-type activities ties to corresponding totals on Exhibits 1, 3 & 4. |  | |  | |  | |
| 5. | Only transfers between governmental activities and business-type activities should be reported as transfers.  Transfers between 2 governmental funds or transfers between 2 enterprise funds should not be shown on this exhibit. |  | |  | |  | |
| 6. | Net asset beginning balance ties to prior year Exhibit 2 net position ending balance. |  | |  | |  | |

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
|  | | | Initials | | Page Ref. | | Comments |
| **Exhibit 3 Balance Sheet** | | | | | | | |
| 1. | The fund balances amounts per fund ties to the corresponding fund balance on Exhibit 4. |  | |  | |  | |
| 2. | Total fund balance for governmental funds ties to total net position for governmental activities on Exhibit 1 & 2. |  | |  | |  | |
| 3. | Total fund balance for proprietary funds ties to total net position for business-type activities on Exhibit 1 & 2. |  | |  | |  | |
| 4. | Total assets ties to total liabilities plus fund balances. |  | |  | |  | |
| 5. | Determine that other fund balance amounts that should be nonspendable, restricted, committed, assigned or unassigned are properly reported. |  | |  | |  | |

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | | | | | Initials | | | | Page Ref. | | | | Comments | | | |
| **Exhibit 4 Statement of Revenues, Expenditures and Changes in Fund Balances-Governmental Funds** | | | | | | | | | | | | | | | | |
| 1. | | Fund balances – ending ties to Exhibit 3. | |  | | | |  | | | |  | | | | |
| 2. | | Fund balances – ending ties to net position on Exhibit 1 & 2. | |  | | | |  | | | |  | | | | |
| 3. | | Net changes in fund balances ties to change in net position Exhibit 2. | |  | | | |  | | | |  | | | | |
| 4. | | Fund balances – beginning amount ties to prior year Exhibit. | |  | | | |  | | | |  | | | | |
|  | | | | | | | | | | | | | | | | |
|  | | | | | | Initials | | | | Page Ref. | | | | Comments |
| **Exhibit 5 Statement of Net Position – All Proprietary Fund Types** | | | | | | | | | | | | | | |
| 1. | | Total amounts for enterprise fund(s) ties to Exhibit 1 business-type activities amounts. | | |  | | | |  | | | |  | |
| 2. | | Cash and investments amount ties to Exhibit 7 cash and cash equivalents at end of year. | | |  | | | |  | | | |  | |
| 3. | | Total net position for enterprise funds tie to net position on Exhibits 1, 2 and 6 both by individual enterprise funds and in total. | | |  | | | |  | | | |  | |
| 4. | | Assets equal the total net position. | | |  | | | |  | | | |  | |
| 5. | | Total net position for internal service funds ties to net position on Exhibits 6. | | |  | | | |  | | | |  | |
| 6. | | Business-type activities net position should be restricted by expense type (Public safety for regional jails; public works for solid waste funds) | | |  | | | |  | | | |  | |

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **Exhibit 6** | | | Initials | | Page Ref. | | Comments |
| 1. | Net position – ending amount for business-type activities ties to total net position amount on Exhibit 1, Exhibit 2 and Exhibit 5. |  | |  | |  | |
| 2. | Net position – beginning amount ties to prior year Exhibit 6 net position ending amount. |  | |  | |  | |
| 3. | Net position – ending amount for Internal Service Funds ties to total net position on Exhibit 5. |  | |  | |  | |

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
|  | | | Initials | | Page Ref. | | Comments |
| **Exhibit 7 Statement of Fiduciary Net Position** | | | | | | | |
| 1. | Statement of Fiduciary Net Position and should be completed if the County has pension trust funds, investment trust funds, private-purpose trust funds and/or custodial funds. |  | |  | |  | |

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
|  | | | Initials | | Page Ref. | | Comments |
| **Exhibit 8 Statement of Changes in Fiduciary Net Position** | | | | | | | |
| 1. | Statement of Changes in Fiduciary Net Position and should be completed if the County has pension trust funds, investment trust funds, private-purpose trust funds and/or custodial funds. |  | |  | |  | |

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
|  | | | Initials | | Page Ref. | | Comments |
| **Individual Notes to Financial Statements** | | | | | | | |
| **Summary of Significant Accounting Policies** | | | | | | | |
| 1. | Determine that all inappropriate words, statements or paragraphs are deleted or edited. |  | |  | |  | |
| 2. | Determine when applicable, that all appropriate component unit policies are adequately disclosed. |  | |  | |  | |

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
|  | | | Initials | | Page Ref. | | Comments |
| **Fund Reclassification/Accounting Change** | | | | | | | |
| 1. | Explain fund reclassification and/or accounting change, if applicable. |  | |  | |  | |

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | | | | | Initials | | Page Ref. | | Comments |
| **Prior Period Adjustments** | | | | | | | | | |
| 1. | Determine that only **significant** fund equity adjustments of prior year errors are included as prior period adjustments. | | |  | |  | |  | |
| 2. | The total of error corrections agrees with amounts shown on: | | |  | |  | |  | |
|  | Exhibit 2 | $ |  |  | |  | |  | |
| Exhibit 4 |  |  |
| Total | $ |  |
| 3. | Determine the error corrections are properly explained for Exhibit 2 and 4. | | |  | |  | |  | |

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | | | | | Initials | | Page Ref. | | Comments |
| **Deposits.** | | | | | | | | | |
| 1. | Determine that the total carrying amount per deposits and/or investments ties to the total cash and investments per Exhibit 1 & Exhibit 5. | | |  | |  | |  | |
|  | Deposit balance  Total per Exhibit 1 and Exhibit 5 amounts | $ |  |  | |  | |  | |
|  |  |
| $ |  |
| 2. | Determine that the bank balance amount ties to the county’s reconciled bank balances at 9/30. | | |  | |  | |  | |
| 3. | Determine that cash is properly disclosed, including applicable risk disclosures. | | |  | |  | |  | |

|  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | | | | | | Initials | | Page Ref. | | Comments |
| **Interfund Transfers** | | | | | | | | | | |
| 1. | Determine that the schedules identify transactions occurring between General Fund, each major fund (listed individually) and Other Governmental Funds (listed as one amount). | | | |  | |  | |  | |
| 2. | Determine that transfers in/out tie to the amounts on Exhibit 4. | | | |  | |  | |  | |
|  | Transfers In | | Transfers Out | |  | |  | |  | |
|  | Exhibit 4 | $ | Exhibit 4 | $ |  | |  | |  | |
| 3. | Determine that the purpose of transfers has been documented. | | | |  | |  | |  | |

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
|  | | | Initials | | Page Ref. | | Comments |
| **Claims and Judgments.** | | | | | | | |
| 1. | Determine that terminology is relevant. |  | |  | |  | |

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
|  | | | Initials | | Page Ref. | | Comments |
| **Deficit Fund Balances of Individual Funds.** | | | | | | | |
| 1. | Determine that all funds with a deficit fund balance or deficit net position are disclosed by individual fund names. |  | |  | |  | |
| 2. | Determine that amounts listed tie to amounts reported on Exhibit 3 for General Fund and major funds. |  | |  | |  | |

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
|  | | | Initials | | Page Ref. | | Comments |
| **Contingencies.** | | | | | | | |
| 1. | Determine that terminology is relevant. |  | |  | |  | |

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
|  | | | Initials | | Page Ref. | | Comments |
| **Segment Information for Enterprise Funds.** | | | | | | | |
| 1. | Determine that note is used when there are 2 or more enterprise funds. |  | |  | |  | |
| 2. | Determine that the purpose of the enterprise funds is disclosed. |  | |  | |  | |
| 3. | Determine that the information reported ties to the combined totals reported on Exhibits 3 & 4. |  | |  | |  | |

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
|  | | | Initials | | Page Ref. | | Comments |
| **Related Organizations** | | | | | | | |
| 1. | Disclose any related organizations. A related organization is an organization for which the county, as primary government, is not financially accountable because it does not impose will or have a financial benefit or burden relationship, even though the county appoints a voting majority of the organization’s governing board. |  | |  | |  | |

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
|  | | | Initials | | Page Ref. | | Comments |
| **Joint Ventures.** | | | | | | | |
| 1. | Disclose any joint ventures. A joint venture is a legal entity or other organization that results from a contractual agreement and that is owed, operated or governed by two or more participants as a separate and specific activity subject to joint control, in which the participants retain (a) an ongoing financial interest or (b) an ongoing financial responsibility. |  | |  | |  | |

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
|  | | | Initials | | Page Ref. | | Comments |
| **Jointly Governed Organizations.** | | | | | | | |
| 1. | Disclose any jointly governed organizations. A jointly governed organization is a regional government or other multigovernmental arrangement that is governed by representatives from each of the governments that create the organization, but that is not a joint venture because the participants do not retain an ongoing financial interest or responsibility. |  | |  | |  | |

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
|  | | | Initials | | Page Ref. | | Comments |
| **Defined Benefit Pension Plan.** | | | | | | | |
| 1. | Determine that the county’s contributions of state retirement (employer’s share only) to PERS for the current year is reported and is supported by workpaper. |  | |  | |  | |
| 2. | Determine that the county’s contributions of state retirement for the two (2) previous years agrees with amounts in the prior year’s report.  If amounts are different than reported in the prior year report, then explain the reason for the differences. |  | |  | |  | |

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
|  | | | Initials | | Page Ref. | | Comments |
| **Extraordinary Items and/or Special items.** | | | | | | | |
| 1. | Determine that any extraordinary items or special items are adequately disclosed. The occurrence of these items will be rare. |  | |  | |  | |

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
|  | | | Initials | | Page Ref. | | Comments |
| **General Note Disclosure Reminders.** | | | | | | | |
| 1. | Foot and crossfoot all notes. Indicate tick-marks on notes. |  | |  | |  | |
| 2. | Auditor-in-charge should initial and date each page of the notes to the financial statements. |  | |  | |  | |
| 3. | If any notes have been deleted, the remaining notes should have been renumbered. |  | |  | |  | |

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **Supplemental Information** | | | Initials | | Page Ref. | | Comments |
| **Schedule of Expenditures of Federal Awards** | | | | | | | |
| 1. | Determine that the schedule includes all federal expenditures. |  | |  | |  | |
| 2. | Determine that federal awards are listed in federal assistance listing number order. Identify major programs with an asterisk. |  | |  | |  | |
| 3. | Determine that accompanying notes are complete. Note A, B and C will always be needed. |  | |  | |  | |
| 4. | Complete the data collection form online.  The federal awards should be listed in the same order as on the schedule of expenditures of federal awards. |  | |  | |  | |
| 5. | Ensure in the audit documentation that the SEFA includes the specific conclusion that the SEFA is fairly stated in relation to the financial statements taken as a whole. |  | |  | |  | |
|  |  |  | |  | |  | |
| **Schedule of Operating Costs of Solid Waste** | | | | | | | |
| 1. | Determine that the schedule is prepared when applicable. |  | |  | |  | |

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
|  | | | Initials | | Page Ref. | | Comments |
| **Other Information.** | | | | | | | |
| **Budgetary Comparison Schedule** | | | | | | | |
| 1. | The budgetary comparison schedule should be completed for the General Fund and each major special revenue fund. |  | |  | |  | |
| 2. | Determine that the budgeted amounts reported tie to a copy of the approved original budget and the final approved amended budget as filed in the workpapers. |  | |  | |  | |
| 3. | Determine that the actual amounts reported tie to the cash combinations and transaction worksheets. |  | |  | |  | |
|  |  |  | |  | |  | |
| **Schedule of Investments** | | | | | | | |
|  |  |  | |  | |  | |
| 1. | Determine that the schedule of investments is prepared when applicable. |  | |  | |  | |
|  |  |  | |  | |  | |
| **Schedule of Interfund Loans and Advances:** | | | | | | | |
| 1. | If the county does not have both loans and advances delete loans or advances as applicable to your county’s situation. |  | |  | |  | |
| 2. | Determine that the schedules identify transactions occurring between General Fund, each major fund (listed individually) and Other Governmental Funds (listed as one amount). |  | |  | |  | |
| 3. | Determine that the schedule of interfund loans (if applicable) has been included in the Other Information section of the financial statements. |  | |  | |  | |
| 4. | Determine that the purpose of the loans has been documented; along with any loans not expected to be paid with one year. |  | |  | |  | |
| 5. | Determine that the schedule of interfund advances (if applicable) has been included in the Other Information section of the financial statements. |  | |  | |  | |
| 6. | Determine that the purpose of the advances has been documented along with any advances not expected to be paid with one year. |  | |  | |  | |
|  |  |  | |  | |  | |
| **Schedule of Capital Assets:** | | | | | | | |
| 1. | Determine all terminology is relevant. Delete any class of assets not used. |  | |  | |  | |
| 2. | October 1 capital assets balance ties to prior year capital asset ending balances. |  | |  | |  | |
| 3. | Determine that adjustments made to the capital assets are adequately explained. |  | |  | |  | |
| 4. | Assets moved between asset categories due to reclassification should be shown as an adjustment. (such as, assets moved to correct prior year errors or assets moved from construction in progress) |  | |  | |  | |
|  |  |  | |  | |  | |
| **Schedule of Changes in Long-term Debt:**  The following applies to both governmental activities and business-type activities. | | | | | | | |
| 1. | Determine that individual listings of long-term debt obligations are correctly classified by debt type and are supported by permanent file workpapers.  Verify any changes in the interest rate or final maturity date from the prior year report and note the reason for the change.  Interest rates should be the rates in effect from the year end date through the remainder of the debt issue. |  | |  | |  | |
| 2. | Determine that debt listed in the prior year as a subsequent event has been added as debt in the current year. If not, explain why. |  | |  | |  | |
|  | | | | | | | |
|  | | | | | | | |
| **Schedule of Surety Bonds for County Officials:** | | | | | | | |
| 1. | Determine that Schedule of Surety Bonds for County Officials is included. |  | |  | |  | |
|  |  |  | |  | |  | |
| **Notes to the Other Information:** | | | | | | | |
| **Excess of Actual Expenditures Over Budget in Individual Funds.** | | | | | | | |
| 1. | Determine that all funds with an excess of actual expenditures over budgeted expenditures are listed in the correct fund category and in the correct amount. Since this is a legal compliance requirement, consider a state legal compliance finding for funds in violation. |  | |  | |  | |
|  |  |  | |  | |  | |
| **Unbudgeted Funds.** | | | | | | | |
| 1. | Determine that any unbudgeted fund are reported by individual fund name. Since this is a legal compliance requirement, consider a state legal compliance finding for funds in violation. |  | |  | |  | |
|  |  |  | |  | |  | |
| **Legal Debt Margin.** | | | | | | | |
| 1. | Determine the county has not exceeded its debt limitation requirements. Edit the Legal Debt Margin disclosure for the percentage of outstanding debt to the assessed value of county taxable property, using the latest property assessments. |  | |  | |  | |
|  |  |  | |  | |  | |
| **Contingencies.** | | | | | | | |
| 1. | Disclose any material instances of noncompliance with a federal grant. |  | |  | |  | |
| 2. | Disclose any litigation pending or outstanding at year-end. |  | |  | |  | |
| 3. | Disclose any general obligation debt contingencies and the amount outstanding at year-end. |  | |  | |  | |
| 4. | Disclose any hospital revenue bonds (note) contingencies and the amount outstanding at  year-end. |  | |  | |  | |
|  |  |  | |  | |  | |
| **No Commitment Debt.** | | | | | | | |
| 1. | Determine that all terminology is relevant. |  | |  | |  | |
| 2. | Determine that all no commitment debt is disclosed along with the amount outstanding at year-end. |  | |  | |  | |
|  |  |  | |  | |  | |
| **Subsequent Events.** | | | | | | | |
| 1. | Determine that the appropriate disclosure of subsequent events is made of any events occurring from the fiscal year end date through the date of the audit report. |  | |  | |  | |
|  |  |  | |  | |  | |
| **Going Concern** | | Initials | | Page Ref. | | Comments | |
| 1. | If there is substantial doubt about the county’s ability to continue as a going concern for 12 months beyond the financial statement date, ensure the appropriate disclosures are made, in accordance with GASB 56 (and AU-C 570.13). |  | |  | |  | |

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **Special Reports** | | | Initials | | Page Ref. | | Comments |
|  | | | | | | | |
| A. | Report on internal control over financial reporting and on compliance and other matters based on an audit of the financial statements performed in accordance with Government Auditing Standards. |  | |  | |  | |
| B. | Report on compliance for each major federal program and on internal control over compliance required by Uniform Guidance. |  | |  | |  | |
| C. | Report on central purchasing system, inventory control system and purchase clerk schedules. |  | |  | |  | |
| D. | Limited internal control and compliance review management report. |  | |  | |  | |
|  |  |  | |  | |  | |
| 1. | Determine which special reports will be needed. Reports A, C and D will always be required. Report B is used only if there is a single audit. |  | |  | |  | |
|  |  |  | |  | |  | |
| **Report on internal control and compliance (Report A above).** | | | | | | | |
| 1. | Determine that the appropriate qualifications are disclosed. (Will be the same as reported in the opinion report). |  | |  | |  | |
| 2. | Determine that any internal control or compliance findings to be reported are included in the Schedule of Findings and Questioned Costs/Responses, Section 2.  List the applicable finding numbers:  Internal Control Finding Numbers  Compliance Findings Numbers |  | |  | |  | |
| 3. | Internal Control  Determine that the correct paragraph(s) has been selected based on the absence or presence of internal control findings reported.  Determine that the finding reference number(s) reported agrees to the Schedule of Findings and Questioned Costs/Responses. |  | |  | |  | |
| 4. | Compliance  Determine that the correct paragraph(s) has been selected based on the absence or presence of compliance findings reported.  Determine that the finding reference number(s) reported agrees to the Schedule of Findings and Questioned Costs/Responses. |  | |  | |  | |

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
|  | | | Initials | | Page Ref. | | Comments |
| **Report on Compliance with requirements applicable to each major program (Report B above)** | | | | | | | |
| 1. | Determine report is needed. Only applicable if a single audit is required. |  | |  | |  | |
| 2. | Determine that any compliance or internal control findings to be reported are included in the Schedule of Findings and Questioned Costs, Section 3.  List the applicable finding numbers:  Compliance Findings Numbers  Internal Control Finding Numbers |  | |  | |  | |
| 3. | Compliance  Determine that the correct paragraph(s) has been selected based on the absence or presence of compliance findings reported.  Determine that the finding reference number(s) reported agrees to the Schedule of Findings and Questioned Costs. |  | |  | |  | |
| 4. | Internal Control  Determine that the correct paragraph(s) has been selected based on the absence or presence of internal control findings reported.  Determine that the finding reference number(s) reported agrees to the Schedule of Findings and Questioned Costs. |  | |  | |  | |

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
|  | | | Initials | | Page Ref. | | Comments |
| **Report on Central Purchasing (Report C above)** | | | | | | | |
| 1. | Determine that necessary findings are included in this report. |  | |  | |  | |
| 2. | Determine the correct opinion was selected. |  | |  | |  | |
| 3. | Determine that the 3 purchase schedules are completed. |  | |  | |  | |

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
|  | | | Initials | | Page Ref. | | Comments |
| **Report on Limited Internal Control and Compliance Review Management Report (Report D above)** | | | | | | | |
| 1. | Determine that necessary findings are included in this report.  The findings will be state legal compliance findings and internal control findings which are NOT material to the financial statements. Refer to the planning materiality worksheet to determine if the results of a finding are material to the county’s financial statements. The internal control findings will be mainly from the Sheriff’s Office. Finding should not reference Section 7-7-211. |  | |  | |  | |
| 2. | Determine that the correct paragraph is selected based on the instances of noncompliance. |  | |  | |  | |
| 3. | Determine that any exceptions are disclosed, including the official or employees name, amount and disposition of the demand. Note if repayment has been made or that the matter has been turned over to the Investigative Division of the Office of the State Auditor. |  | |  | |  | |

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
|  | | | Initials | | Page Ref. | | Comments |
| **Schedule of Findings and Questioned Costs** | | | | | | | |
| 1. | Determine that the title is correct. If no single audit, “and questioned costs” should be deleted from the title and it should read “Schedule of Findings and Responses.” |  | |  | |  | |
| 2. | Section 1: Summary of Auditor’s Results  Determine that the answers to the questions agree to the audit reports. |  | |  | |  | |
| 3. | Determine that questions 4 through 10 are deleted when there is no single audit. |  | |  | |  | |
| 4. | Section 2 and 3  Determine that findings are written and responses are obtained from the official or employee.  Findings should be supported by documentation. The official or employee should provide a signed written response. Code section should not be used in internal control findings. For all federal findings, ensure that the specific criteria on which the finding is based (i.e., the Code of Federal Regulations) is included in the finding. |  | |  | |  | |
| 5. | Determine when a single audit is required, that a corrective action plan is obtained from the county and is on their letterhead.  When a single audit finding is required, the responses will not be included in section 2 or 3, they should be part of the corrective action plan. |  | |  | |  | |
| 6. | Determine a summary schedule of prior audit findings is obtained when necessary from the county and is on the county’s letterhead.  The summary schedule is necessary if there are prior year audit findings and a single audit is required in the current year. |  | |  | |  | |

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
|  | | | Initials | | Page Ref. | | Comments |
| **Supervisor: Final Audit Review** | | | | | | | |
| 1. | Ensure that the Audit Documentation Review Form is completed. |  | |  | |  | |