

ILLINOIS CPA SOCIETY
Governmental Report Review Program
2024 Review Session Checklist
Audits Performed in Accordance with
Government Auditing Standards and the Uniform Guidance

Your Name: _____

Report #: _____

Select One:

Location: Virtual / Springfield / Chicago

More Experienced / Less Experienced

Since this *Government Auditing Standards/Uniform Guidance* Checklist has been developed as a supplement to the regular financial review checklists, the reviewer will probably already have used the set of Instructions for Completing the Review and will have completed Stages I-IV of a regular checklist. The plan for review using Stages VII-X below is the same as for Stages I-IV. It involves first, second, third and committee member reviews as described in the regular Instructions. The reviewer should refer to the relevant part of those Instructions. At the point of the Second Review, and thereafter, where the reference is to the "Review Summary Form" excel file, the appropriate excel tab for Stages VII-X is Tab 1-3. Instructions for completing it and reviewing it are the same as for Tab 1-1 except it does not have the feature of letter coded questions.

Now, answer the questions in Stage VII and Stages VIII-X, if applicable, and turn in the completed checklist (and the "Review Summary Form" excel file) at the same time you turn in the regular checklist.

The Society would like to thank the current and former members of the Governmental Report Review Committee for their assistance and contributions to this particular checklist. Please send comments and suggestions to guajardoo@icpas.org.

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* These sections DO NOT APPLY if the audit was not subject to the *Uniform Guidance* (that is, performed in accordance with *Government Auditing Standards* only).

REFERENCING – For each answer, please note the page number(s) in the report that you relied on in answering the question.

Abbreviations Used in this Checklist	
AL	Assistance Listing
AU	Sections of the AICPA's "Codification of Statements on Auditing Standards"
AU-C	Sections of the AICPA's "Clarified Codification of Statements on Auditing Standards"
CFDA	Catalog of Federal Domestic Assistance
CFR	Code of Federal Regulations
GAAP	Accounting Principles Generally Accepted in the United States
GAS	Government Auditing Standards
ISBE	Illinois State Board of Education
LEA	Local Education Agency
OCBOA	Other Comprehensive Basis of Accounting, or otherwise known as a Special Purpose Framework
SAS	Statement on Auditing Standards of the AICPA
SOP	Statement of Position of the AICPA

STAGE VII - ADDITIONAL REPORTING FOR AUDITS CONDUCTED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

If the audit was performed in accordance with *Government Auditing Standards*, auditors are required to report on the scope of their testing of compliance with laws and regulations and to present the results of those tests. Also, under those standards, auditors are required to describe the scope of their testing of internal control and to present the results of those tests. AICPA Statement of Position 98-3 recommends that this reporting be combined in one report.

The following questions in this section refer to the Independent Auditor's Report on the 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*.

INTRODUCTION

	YES	NO	N/A	
900				Is there a title which indicates the nature of the report and includes the word independent? (AU-C 935.30 a.)
901				Is the report properly addressed? (AU-C 935.30 b.)

Does the report contain the following elements?

902				Is there a statement that the auditor has audited the financial statements and a reference to the auditors' report on the audited financial statements, including a description of any departure from the standard report?
903				Is there a statement that the audit was conducted in accordance with auditing standards generally accepted in the United States of America and with the standards applicable to financial audits contained in <i>Government Auditing Standards</i> issued by the Comptroller General of the United States?

INTERNAL CONTROL OVER FINANCIAL REPORTING

904				Is there a heading of "Internal Control Over Financial Reporting"?
905				Is there a statement that in planning and performing the audit, the auditor considered the auditee's internal control over financial reporting in order to determine the auditing procedures appropriate in the circumstances for the purpose of expressing an opinion(s) on the financial statements and not to provide an opinion on the effectiveness of internal control?
906				Is there a statement that consideration of internal control over financial reporting was for the limited purpose described and was not designed to identify all deficiencies in internal control that might be significant deficiencies or be material weaknesses?

If material weaknesses or significant deficiencies **have been identified** answer (1) or (2) below, as applicable:

907				(1) If the audit was NOT subject to the <i>Uniform Guidance</i> , is there a statement that adequately describes the significant deficiency(ies) or refers to a separate schedule that summarizes the findings noted?
908				(2) If the audit was in accordance with the <i>Uniform Guidance</i> , does a statement refer to the schedule of findings and questioned costs in which the significant deficiency(ies) is/are described?

	YES	NO	N/A	
909				Are the following definitions provided “A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of their assigned functions, to prevent or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity’s financial statements will not be prevented, or detected and corrected on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.”?
910				If significant deficiencies have been identified, but are not considered to be material weaknesses, is there a statement that “...material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We did identify certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs as items 202X-001 and 202X-002 that we consider to be significant deficiencies.”?
911				If there are NO significant deficiencies identified does the letter refrain from specifically saying that there were “no significant deficiencies”?
912				If NO significant deficiencies have been identified, is the following statement provided “Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in the internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.”?
913				If material weaknesses are identified, is the following statement provided “Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did identify certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs as items 202X-003, 202X-004, and 202X-005 that we consider to be material weaknesses.”
914				If significant deficiencies <u>and</u> material weaknesses are identified, is the following statement provided “Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as described in the accompanying schedule of findings and questioned costs, we identified certain deficiencies in internal control that we consider to be material weaknesses and significant deficiencies.”

COMPLIANCE

	YES	NO	N/A	
915				Is there a statement that as part of obtaining reasonable assurance about whether the auditee's financial statements are free from material misstatement, the auditor performed tests of the auditee's compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statements amounts?
916				Is there a statement that providing an opinion on compliance with those provisions was not an objective of the audit and that, accordingly, the auditor does not express such an opinion?
917				Is there a statement that notes whether the results of tests disclosed instances of noncompliance that are required to be reported under <i>Government Auditing Standards</i> ?
If there were instances of noncompliance required to be reported under <i>Government Auditing Standards</i> noted, answer (1) or (2) below, as applicable:				
918				(1) If the audit was NOT subject to the <i>Uniform Guidance</i> , is there a statement that adequately describes the instances of noncompliance or refers to a separate schedule that summarizes the findings noted?
919				(2) If the audit was in accordance with the <i>Uniform Guidance</i> , does a statement refer to the schedule of findings and questioned costs in which the instances of noncompliance are described?
920				If there were findings, is there a separately identified section on the Entity's Response to Findings?
921				If there are any findings is there a statement that no opinion is given on management's response?
922				Is there a statement that the report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with <i>Government Auditing Standards</i> in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose?
923				Does the report contain the manual or printed signature of the auditor's firm?
924				Is the report dated?
925				When the auditor has qualified an opinion on the financial statements for a scope limitation that involves compliance with laws and regulations, has the statement in Question 915, been modified to include a statement similar to: "except as described, we performed tests of its compliance"?

When the auditor has disclaimed an opinion on the financial statements for a scope limitation, has this report been modified as follows:

	YES	NO	N/A	
926				Is a statement included that the auditor was engaged to audit the financial statements in accordance with generally accepted auditing standards applicable to financial audits contained in <i>Government Auditing Standards</i> issued by the Comptroller General of the United States; a reference to the auditor's report on the financial statements; and a statement describing the reason for the disclaimer?
927				When the scope limitation relates to testing of compliance with laws and regulations, has the statement in Question 915 been modified to include a statement similar to "except as described..., we performed tests of its compliance ..."?
928				Has the statement at Question 916 been revised to state that the objective of the test was not to provide an opinion on overall compliance with such provisions and a disclaimer of opinion on compliance with laws, regulations, contracts, and grants?
929				Have all significant problems with the GAS Report been identified by "no" answers to previous questions? If not, please explain them on the Review Summary Form excel file and indicate "no."

NON-SINGLE AUDITS STOP HERE

**STAGE VIII – ADDITIONAL REPORTING ON COMPLIANCE WITH REQUIREMENTS
THAT COULD HAVE A DIRECT AND MATERIAL EFFECT
ON EACH MAJOR PROGRAM AND ON INTERNAL CONTROL
OVER COMPLIANCE IN ACCORDANCE WITH THE *UNIFORM GUIDANCE*
SAS 140**

SAS 134 makes fundamental changes in the layout of the audit report as well as the information required to be presented in all auditor reports issued under generally accepted auditing standards (GAAS). SAS 140 completes the effort to conform GAAS with the reporting provisions of SAS 134 including amending AU-C section 935, Compliance Audits, to be consistent with current governmental requirements. The standard is effective for reporting periods ending on or after December 15, 2021.

	YES	NO	N/A	
980				Is there a title which indicates the nature of the report and clearly indicates that it is the report of an independent auditor? (AU-C 935.30a)
981				Is the report properly addressed? (AU-C 935.30b)
COMPLIANCE SECTION				
982				Is the report on compliance presented before the report on internal control over compliance and include the heading "Report on Compliance for Each Major Federal Program?"
Does the Opinion section: (AU-C 935.30d)				
983				Begin with a heading, "Opinion on Each Major Federal Program" and is this the first section of the auditor's report on compliance?
984				State that the entity's compliance with the types of compliance requirements identified as subject to audit in the <i>Compliance Supplement</i> that could have a direct and material effect on each of its major federal programs has been audited?
985				State that the entity's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs?
986				Specify the period covered by the report?
987				When expressing an unmodified opinion on all major programs, is a statement that, in the auditor's opinion, the entity complied, in all material respects, with the types of compliance requirements identified as subject to audit in the <i>Compliance Supplement</i> that could have a direct and material effect on each of its major federal programs for the year ended [<i>specify date</i>] included?
988				<p>If instances of noncompliance are noted that result in an opinion modification (qualification or adverse) for one or more major programs, is a subheading with an appropriate title (for example, "Qualified/Adverse Opinion on [<i>Name of Major Federal Program</i>]") that includes the auditor's opinion on whether the entity complied, in all material respects, with the types of compliance requirements identified as subject to audit in the <i>Compliance Supplement</i> that could have a direct and material effect on each of its major federal programs for the year ended [<i>specify date</i>] included?</p> <p>[Note: If instances of noncompliance are noted that result in an opinion modification on one or more major programs, but there are other major programs receiving an unmodified opinion, the subheading to the opinion paragraph relating to the unmodified opinion(s) may be modified to "Unmodified Opinion on Each of the Other Major Federal Programs" to clearly indicate the programs receiving an unmodified opinion.]</p>

	YES	NO	N/A	
If disclaiming an opinion because of a scope limitation, does the first section of the auditor's report on compliance: (If not, Skip to Question 994)				
990				Include the auditor's opinion and section with an appropriately modified heading that includes the word "Opinion" (for example, "Disclaimer of Opinion on...")?
991				State that because of the significance of the matter(s) described in the "Basis for Disclaimer of Opinion" section of the auditor's report, the auditor has not been able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion?
992				State that the auditor does not express an opinion?
993				Amend the statement that auditor has audited the entity's compliance with the types of compliance requirements identified as subject to audit in the OMB <i>Compliance Supplement</i> (<i>Compliance Supplement</i>) that could have a direct and material effect on each of the entity's major federal programs to state that the auditor was engaged to audit the entity's compliance with the types of compliance requirements identified as subject to audit in the <i>Compliance Supplement</i> that could have a direct and material effect on each of the entity's major federal programs?
Does the Basis for Opinion section: (AU-C 935.30e)				
994				Include a section, directly following the "Opinion on Each Major Federal Program" section, with the heading, "Basis for Opinion on Each Major Federal Program?"
995				State that the audit of compliance was conducted in accordance with auditing standards generally accepted in the United States of America, the standards applicable to financial audits contained in <i>Government Auditing Standards</i> issued by the Comptroller General of the United States, and the audit requirements of Title 2 U.S. CFR Part 200, <i>Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards</i> (<i>Uniform Guidance</i>)?
996				Refer to the section of the auditor's report that describes the auditor's responsibilities under GAAS, <i>Government Auditing Standards</i> , and <i>Uniform Guidance</i> ?
997				Include a statement that the auditor is required to be independent of the entity and to meet the auditor's other ethical responsibilities in accordance with the relevant ethical requirements relating to the audit?
998				State whether the auditor believes that the audit evidence the auditor has obtained is sufficient and appropriate to provide a basis for the auditor's opinion on compliance for each major program?
999				State that the compliance audit does not provide a legal determination of the entity's compliance with the applicable compliance requirements?

	YES	NO	N/A	
1000				<p>If instances of noncompliance for a major program are noted that result in a qualified or adverse opinion on a major federal program, is the subheading modified to “Basis for Qualified/Adverse Opinion and Unmodified Opinions” and is a subheading included titled, “Matter(s) Giving Rise to Qualified/Adverse Opinion on [<i>Name of Major Federal Program</i>]” that includes:</p> <ul style="list-style-type: none"> a statement that, as described in the accompanying schedule of findings and questioned costs, the entity did not comply with requirements regarding [<i>identify the major federal program and associated finding number(s) matched to the type(s) of compliance requirements</i>]. a statement that compliance with such requirements is necessary, in the auditor’s opinion, for the entity to comply with the requirements applicable to the program(s).
1001				<p>If disclaiming an opinion because of a scope limitation, is there a “Basis for Opinion” section, immediately following the “Opinion” section, with an appropriately modified heading (for example, “Basis for Disclaimer of Opinion”) that includes:</p> <ul style="list-style-type: none"> a statement that, as described in the accompanying schedule of findings and questioned costs, we were unable to obtain audit evidence supporting the entity’s compliance with the [<i>identify compliance requirements</i>] applicable to the [<i>identify the major federal program</i>] as described in finding numbers [<i>identify the associated finding number(s)</i>]. a statement that, as a result of these matters, we were unable to determine whether the entity complied with the requirements applicable to [<i>identify the major federal program</i>].
Does the Responsibilities of Management for Compliance section: (AU-C 935.30f)				
1002				Include a section with the heading "Responsibilities of Management for Compliance?"
1003				Describe management's responsibility for compliance with the applicable compliance requirements and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the entity's federal programs?
Does the Auditor’s Responsibilities for the Audit of Compliance section: (AU-C 935.30g)				
1004				Include a section with the heading "Auditor's Responsibilities for the Audit of Compliance?"
1005				<p>State that the objectives of the auditor are to:</p> <ul style="list-style-type: none"> obtain reasonable assurance about whether material noncompliance with the applicable compliance requirements occurred, whether due to fraud or error express an opinion on the entity's compliance with the applicable compliance requirements based on the compliance audit
1006				State that reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, <i>Government Auditing Standards</i> , and the <i>Uniform Guidance</i> will always detect material noncompliance when it exists?
1007				State that the risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control?

	YES	NO	N/A	
1008				State that noncompliance with the applicable compliance requirements is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the entity's compliance with the requirements of each major federal program as a whole?
1009				Describe an audit by stating that, in performing an audit in accordance with GAAS, <i>Government Auditing Standards</i> , and the <i>Uniform Guidance</i> the auditor's responsibilities are to: <ul style="list-style-type: none"> • exercise professional judgment and maintain professional skepticism throughout the audit. • identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the entity's compliance with applicable compliance requirements and performing such other procedures as the auditor considered necessary in the circumstances. • obtain an understanding of the entity's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the <i>Uniform Guidance</i>, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control over compliance. Accordingly, no such opinion is expressed.
1010				State that the auditor is required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that the auditor identified during the audit?

Other Matters Section

If compliance findings are reported, complete the following questions: (If not, Skip to Question 1014)

1011				Is there a section with the heading "Other Matter(s)?"
1012				If noncompliance that does not result in a modified opinion but is required to be reported by the governmental audit requirement is identified, is an other-matter paragraph included that includes: <ul style="list-style-type: none"> • a reference to the schedule of findings and questioned costs in which the instances of noncompliance are described, including the reference number(s) of the finding(s) • a statement that the auditor's opinion on each major federal program is not modified with respect to the matters (AU-C 935.30h)
1013				Optional - If views of responsible officials are included in response to compliance findings, is an other-matter paragraph disclaiming an opinion on management's response included?

INTERNAL CONTROL OVER COMPLIANCE SECTION

1014				Is the report on internal control over compliance presented and includes the heading "Report on Internal Control over Compliance?"
Does the Report on Internal Control over Compliance include: (AU-C 935.30i)				
1015				The definitions of deficiency in internal control over compliance, material weakness in internal control over compliance, and significant deficiency in internal control over compliance?

	YES	NO	N/A	
1016				A statement that the auditor's consideration of the entity's internal control over compliance was for the limited purpose described in the "Auditor's Responsibilities for the Audit of Compliance" section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance?
1017				If no material weaknesses in internal control over compliance were identified, a statement that the auditor did not identify any deficiencies in internal control over compliance that are considered to be material weaknesses?
1018				A statement that material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified?
1019				If significant deficiencies in internal control over compliance were identified, a statement that no deficiencies in internal control over compliance were identified that are considered to be material weaknesses, however deficiencies in internal control over compliance were identified that are considered to be significant deficiencies, and a description of the significant deficiencies in internal control over compliance or a reference to the accompanying schedule of findings and questioned costs, including the reference number(s) of the finding(s)?
1020				If material weaknesses in internal control over compliance were identified, a statement that deficiencies in internal control over compliance were identified that are considered to be material weaknesses and a description of the material weaknesses in internal control over compliance or a reference to the accompanying schedule of findings and questioned costs, including the reference number(s) of the finding(s)?
1021				A statement that the audit was not designed for the purpose of expressing an opinion on the effectiveness of the entity's internal control over compliance and, accordingly, no such opinion is expressed?
1022				A separate paragraph at the end of the section stating that the purpose of the report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the result of that testing based on the requirements of the <i>Uniform Guidance</i> . Accordingly, this report is not suitable for any other purpose?
1023				Optional - If views of responsible officials are included in response to internal control over compliance findings, is a paragraph disclaiming an opinion on management's response included?
1024				Does the report contain the manual or printed signature of the auditor's firm? (AU-C 935.30k)
1025				Does the report contain the city and state where the auditor's report is issued? (AU-C 935.30l)
1026				Does the report contain the date of the auditor's report? (AU-C 935.30m)
1027				Have all significant problems with the <i>Uniform Guidance</i> Report been identified by "no" answers to previous questions? If not, please explain them in the Review Summary Form and indicate "no."

STAGE IX - SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND RELATED REPORTING

If the audit was performed in accordance with the *Uniform Guidance*, supplementary information to the audited financial statements should include a schedule of expenditures of Federal awards.

This section addresses the minimum requirements of the schedule of expenditures of Federal awards as required by the *Uniform Guidance* and the related reporting requirements in accordance with AICPA Statement of Position 98-3. While not required by the *Uniform Guidance*, the auditee may choose to provide additional information requested by Federal awarding agencies and pass-through entities (for example, the Illinois State Board of Education) to make the schedule easier to use.

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Does the schedule of expenditures of Federal awards contain a minimum of the following:

YES NO N/A

Report Preparer Question:

Does the schedule include all federal award programs for the period covered by the financial statements?

1030				Does the schedule list all Federal programs individually by Federal agency, including loan balances and loan guarantees?
1031				Are the individual Federal programs within a cluster of programs listed individually?
1032				For Federal awards received as a sub recipient, is the name of the pass-through entity and identifying number assigned by the pass-through entity included?
1033				Does the schedule provide total Federal awards expended for each individual Federal program and the AL number or other identifying number when the AL information is not available?
1034				Does the schedule include notes that describe the significant accounting policies used in preparing the schedule, including if a de minimus cost rate was used, or not?
1035				Do pass-through entities identify in the schedule the total amount provided to sub recipients from each Federal program?

Report preparer question:

Is the value of the Federal awards expended in the form of non cash assistance such as commodities, the amount of insurance in effect during the year, and loans or loan guarantees included on the schedule? (The *Uniform Guidance* requires this information to be presented on the face of the schedule rather than the notes).

REPORT OF SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

AICPA Statement of Position 98-3 recommends that the auditor report on the schedule of expenditures of Federal awards in the report on the basic financial statements. However, some entities do not present the schedule with the financial statements (that is, a separate single audit package is issued). In such circumstances only, the required reporting on the schedule may be incorporated in the report issued to meet the requirements of the *Uniform Guidance* (see Stage VIII). In either case, SAS No. 29 also permits a separate report.

Locate the auditor's report on the schedule of expenditures of Federal awards in either the auditor's report on the basic financial statements, in the report on compliance with requirements applicable to each major program and on internal control over compliance in accordance with the *Uniform Guidance*, or in a separate report. **If it is included in the opinion on the basic financial statements skip to Stage X.**

If it is included in the *Uniform Guidance* compliance report or in a separate report, answer the following questions:

Does the auditor's report on the schedule of expenditures of federal awards (schedule) include the following:				
	YES	NO	N/A	
1036				If the report is presented as a separate report or included in the <i>Uniform Guidance</i> report, is there an introductory sentence stating the auditor audited the basic financial statements of the auditee as of and for the year ended [date], and has issued their report thereon dated [date]?
1037				Is there a statement that the audit has been made for the purpose of forming an opinion on the basic financial statements? (If the report on the basic financial statements disclaims an opinion, this statement should refer to the audit the auditor was engaged to conduct.)
1038				Is there a statement identifying the schedule of expenditures of Federal awards?
1039				Is there a statement that the schedule of expenditures of Federal awards is presented for purposes of additional analysis as required by the <i>Uniform Guidance</i> and is not a required part of the basic financial statements?
1040				Is there a statement that the schedule of expenditures of Federal awards is the responsibility of management and was derived from, and relates directly to, the underlying accounting and other records used to prepare the financial statements?
1041				Is there a statement that the schedule of expenditures of Federal awards has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves and other additional procedures, in accordance with GAAS?
1042				When applicable, if the auditor issues an unmodified opinion on the financial statements and the auditor has concluded that the schedule of expenditures of Federal awards is fairly stated, in all material respects, in relation to the financial statements as a whole, is there a statement that, in the auditor's opinion, the schedule of expenditures of federal awards is fairly stated, in all material respects, in relation to the financial statements as a whole?
1043				When applicable, if the auditor issues a qualified opinion on the financial statements and the qualification has an effect on the schedule of expenditures of federal awards, is there a statement that, in the auditor's opinion, except for the effects on the schedule of expenditures of Federal awards of (<i>refer to the paragraph in the auditor's report explaining the qualification</i>), such information is fairly stated, in all material respects, in relation to the financial statements as a whole?
1044				When applicable, is there a statement briefly describing the scope limitation (which refers to the explanation in the auditor's report on the financial statements) and an opinion qualified for a scope limitation using "except for the effect of such adjustments, if any, as might have been determined to be necessary, had we been able to" or similar language?
1045				When applicable, is there a statement briefly describing the scope limitation (which refers to the paragraph in the report on the basic financial statements that describes the reason) and a disclaimer of opinion on the schedule? (Note: A disclaimer of opinion on the schedule is appropriate when relevant audit procedures were not applied to the information included in the schedule. However, while permitted by professional standards, a report with a disclaimer imposed by the entity being audited (that is, a disclaimer that can be removed by the auditor performing the necessary procedures) does not meet the single audit requirements.)

	YES	NO	N/A	
1046				If the Schedule of Federal Awards presents prior year information, has the auditor indicated his/their responsibility in the “Other Matters” section for such comparative information, or that it was previously audited by another auditor? (AU-C 700.47-.58)
1047				Is there a statement that the report is intended for the information of the audit committee, management, (other specific users, such as ISBE), and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties?
1048				Does the report contain the manual or printed signature of the auditor's firm?
1049				Is the report dated?
1050				If there are any other deficiencies with the Report on the Schedule of Federal Awards, please answer this question no and explain in the Review Summary Form.

STAGE X – SCHEDULE OF FINDINGS AND QUESTIONED COSTS

The *Uniform Guidance* requires inclusion of a schedule of findings and questioned costs in the reporting package **for all single audits** whether or not findings or questioned costs are reported.

Does the schedule include a summary of the auditor's results including:

	YES	NO	N/A	
1060				The type of report the auditor issued on the financial statements of the auditee (i.e., unmodified opinion, qualified opinion, adverse opinion, or disclaimer of opinion)?
1061				A statement that significant deficiencies in internal control were disclosed by the audit of the financial statements and whether any such conditions were material weaknesses OR a statement that no material weaknesses were identified?
1062				A statement as to whether the audit disclosed any noncompliance that is material to the financial statements of the auditee?
1063				A statement that significant deficiencies in internal control over major programs were disclosed by the audit and whether any such conditions were material weaknesses OR a statement that no material weaknesses in internal control over major programs are identified?
1064				The type of report the auditor issued on compliance for each major program (i.e., unqualified opinion, qualified opinion, adverse opinion, or disclaimer of opinion)?
1065				A statement as to whether the audit disclosed any audit findings relating to major programs that the auditor is required to be reported in accordance with Title 2 CFR Section 200.516(a)?
1066				An identification of major programs, including AL numbers?
1067				The dollar threshold used to distinguish between Type A and Type B programs the <i>Uniform Guidance</i> ?
1068				A statement as to whether the auditee qualified as a low-risk auditee or that no determination was made?
1069				Does the schedule include all findings relating to significant deficiencies or material weaknesses and noncompliance that is material to the financial statements?
Does the schedule include all findings relating to those findings relative to major federal programs including: [Title 2 CFR Section 200.516(a)] (SOP 98-3, para.10.63)				
1070				Significant deficiencies in internal control over a major program?
1071				Material noncompliance with the provisions of laws, regulations, contracts, or grant agreements related to a major program?
1072				Known questioned costs that are greater than \$25,000 for a type of compliance requirement for a major program?
1073				Known questioned costs when likely questioned costs are greater than \$25,000 for a type of compliance requirement for a major program?
1074				Known questioned costs that are greater than \$25,000 for a federal program which is not audited as a major program?
1075				The circumstances concerning why the auditor's report on compliance for major programs is other than an unqualified opinion, unless such circumstances are otherwise reported as audit findings in the schedule of findings and questioned costs for federal awards?
1076				Known fraud affecting a federal award, unless such fraud is otherwise reported as an audit finding in the schedule of findings and questioned costs for federal awards?

NOTE: If this checklist is being used to review an Illinois LEA Single Audit Report, ISBE form 62-18, then a LEA Schedule of Findings and Questioned Costs and Auditee Corrective Action Plan may have been prepared. If such a form was included please respond to the following questions based upon the completeness of the form.

Does the schedule include the specific information required for each of the findings by the *Uniform Guidance* including the following: [Title 2 CFR Section 516(a)] (SOP 98-3, paras. 10.64-.65)

	YES	NO	N/A	
1077				Reference number? (SOP 98-3, para. 10.65)
1078				Identification of the federal program and specific federal award including the AL title and number, the federal award number and year, the name of the federal agency, and the name of the applicable pass-through entity?
1079				An indication that this finding has been repeated from a prior year?
1080				Criteria - The criteria or specific requirement upon which the audit finding is based, including statutory, regulatory, or other citation (for example, the specific regulation not compiled with)?
1081				Statement of Condition - The condition found including facts to support the deficiency identified in the audit finding (for example, a regulation not followed)?
1082				Questioned Costs - Questioned costs and how they were computed?
1083				Perspective Information - Information to provide a proper perspective for judging the prevalence and consequences of the audit findings such as whether the audit findings represent an isolated instance or systemic problem?
1084				Cause and Effect - A description of what happened as a result of the condition?
1085				Recommendations - A description of what the entity should do to correct the condition and to prevent future occurrences of the finding?
If there are findings, is there a corrective plan presented for each finding that includes:				
1086				the Condition?
1087				the Entity's Corrective Action Plan?
1088				the Anticipated Date of Completion?
1089				the Person Responsible?
1090				Have all significant problems with the Federal Compliance Section been identified by "no" responses to previous questions? If not, please indicate "no" and explain them here.