

SECTION VI

REVISED 12/1/2024

ILLINOIS CPA SOCIETY
Governmental Report Review Program
2024 Review Session Supplemental Check List For Independent Auditors' Reports
Accompanying the Annual Financial Report For Local Education Agencies Filed With The
Illinois State Board Of Education

Your Name: _____

Report #: _____

Select One:

Location: Virtual / Springfield / Chicago

More Experienced / Less Experienced

This check list has been developed as a supplement to the regular financial review check lists. The reviewer should have already used the set of Instructions for Completing the Review and should have completed Sections I-IV of a regular checklist.

It is intended that the District's basic financial statements prepared in accordance with the provisions of GASB Statement #34 (or the bound report) will have been reviewed. If there is no bound or basic financial statements, then the Annual Financial Report For Local Education Agencies (the AFR) filed with the Illinois State Board of Education will have been reviewed as if it were the formal annual report of the entity. Also, the "bound report" may have consisted of individual fund financial statements prepared for purposes of compliance with regulatory requirements. **In these two situations, this checklist will not be used.**

The need for possible use of Section VI below is explained as follows:

Illinois Local Education Agencies are required to file an annual report with the Illinois State Board of Education entitled "Illinois School District Annual Financial Report" (AFR). This report on a preprinted form presents financial information on an individual Fund basis only. There is no requirement for District wide or combined fund financial statements. Further, the table of contents of the AFR refers to basic financial statements, which is in conflict with the concept of GASB #34 financial statements.

GAAP for local governmental units requires the presentation of District-wide financial statements and the presentation of Fund financial statements that may combine one or more of the operating, special revenue or construction funds of the District. Thus, the AFR cannot qualify as general purpose financial statements.

Accordingly, the language of the Auditor's Report on the AFR Financial Statements will need to be modified appropriately to describe the extent of audit coverage; applicable to the AFR. It cannot be a copy of or the same as the report upon the basic or GASB 34 financial statements. The AFR financial statements are Individual Funds only.

NATURE OF MODIFIED REPORT LANGUAGE

Note – The term “basic” used hereinafter refers to published financial statements of the District in the format required by GASB #34 and not those statements referred to in the table of contents of the AFR.

The key is the auditor's report accompanying the basic financial statements, i.e., "the bound report."

If an auditor has audited the basic (entity wide) and combined major fund financial statements only and has not extended the audit to the combining and individual fund financial statement level, then the auditor's report on the AFR must be modified. The auditor may report upon the AFR as Other Financial Information and issue an "in relation to" report (accepted by the Illinois State Board of Education but not recommended) or the auditor may report upon the AFR as a special report issued in compliance with regulatory provisions.

If individual funds have been presented as the major funds in the basic financial statements then the auditor has audited these individual funds. In this circumstance the AFR auditors' report may refer to the basic financial statements (terminology in the AFR table of contents) as being the audited financial statements.

USE OF THIS CHECKLIST

Use this checklist only after completing Sections I-IV of the regular checklist and only if separate basic financial statements have been issued and reviewed. The Instructions for Completing the Review are intended to apply to Section VI as well as to Sections I-V.

This checklist will be applicable only to the Auditors' report attached to the AFR, and reference to related financial statements or footnote disclosures will not be necessary.

STAGE VI
EVALUATION OF THE OPINION ON THE
ILLINOIS SCHOOL DISTRICT ANNUAL FINANCIAL REPORT
PREPARED ON CASH BASIS OR GAAP BASIS
WHEN BOUND FINANCIAL STATEMENTS USING THE GASB34 MODEL
HAVE ALSO BEEN ISSUED

In general, refer to AU-C* 700 – Forming an Opinion and Reporting on Financial Statements. This section contains “AU -C” section numbers instead of “AU” section numbers. As part of the clarification of the SASs, the AU section numbers as designated by SAS Nos. 1—121 were recodified and “AU -C” was selected as an identifier in order to avoid confusion with references to superseded “AU” sections. Superseded “AU” sections were deleted from AICPA Professional Standards in December 2013, by which time substantially all engagements for which the “AU” sections were still effective were expected to be completed.

With regard to the AFR report:

	YES	NO	N/A	
801				Is there a title that includes the word "independent?"
802				Is the auditors' report dated?
803				Is the report addressed to the governing board?
804				Is the governmental unit adequately identified?

The next several questions regarding the auditor’s report assumes the auditor is NOT issuing an “in relation to” opinion on the AFR (if an “in relation to” opinion IS being issued, check here and skip to question 886)

807				When looking at the opinion on the “bound report” (GASB34 model), has the auditor opined at the individual fund level for ALL funds?
808				Does the report on the AFR state that the government wide financial statements were audited but are not presented in this report?

Does the Auditor’s Opinion section:

810				R – Begin with a heading that includes “Opinion(s)” (AU-C 700.34), and is this section the first section of the auditor’s report? (AU-C 705.17)
811				R – Adequately identify the government unit? (AU-C700.25)
812				R – State that the financial statements have been audited? (AU-C 700.25)
813				R – CLEARLY identify which financial statements were audited? (AU-C700.25) This can be accomplished by: <ul style="list-style-type: none"> ○ referring to sections of the table of contents (the references should be consistent with language used in the table of contents), ○ actually listing them in the paragraph itself (the titles used should match the titles used on the financial statements), or ○ other appropriate language (perhaps by references to page or exhibit numbers).
814				R – Refer to the notes? (AU-C 700.25)
815				R – Clearly identify the inclusive dates of the period (i.e., the last day and length of the period) under audit? (AU-C 700.25)

YES NO N/A

Regulatory basis of accounting opinion(s):

816				R – If the auditor is expressing an <i>unmodified</i> opinion on the <i>regulatory basis of accounting</i> financial statements, does the auditor’s opinion state that, in the auditor's opinion, the accompanying financial statements present fairly, in all material respects, [...] in accordance with the financial reporting provisions of the Illinois State Board of Education [<i>or identify applicable regulatory provisions</i>]? (If the opinion has been properly modified mark N/A and continue) (AU-C 800.22)
817				R – Does the auditor’s opinion adequately identify the applicable financial reporting provisions and its origin? (For example – Illinois State Board of Education described in Note <X>) (AU-C 800.22)

If there are modifications to the *regulatory basis of accounting* opinion(s), does this section: (If not, Skip to Question 822)

818				R – If the auditor expresses a <i>qualified</i> opinion due to a material misstatement in the financial statements, does it state that, in the auditor's opinion, except for the effects of the matters described in the "Basis for Qualified Opinion" section of the auditor's report, the accompanying financial statements present fairly, in all material respects, [...] in accordance with [<i>the applicable regulatory provisions</i>]? If the modification arises from an inability to obtain sufficient appropriate audit evidence, does the auditor use the corresponding phrase "except for the possible effects of the matters..." for the modified opinion? (AU-C 705.18)
819				R – If the auditor expresses an <i>adverse</i> opinion, does it state that, in the auditor’s opinion, because of the significance of the matter(s) described in the “Basis for Adverse Opinion” section of the auditor’s report, the accompanying financial statements do not present fairly [...] in accordance with [<i>the applicable regulatory provisions</i>]? (AU-C 705.19)
820				R – If the auditor <i>disclaims</i> an opinion due to the inability to obtain sufficient appropriate audit evidence, does the opinion section state that the auditor does not express an opinion on the financial statements and 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 on the financial statements? (AU-C 705.20)
821				R – If the auditor <i>disclaims</i> an opinion due to the inability to obtain sufficient appropriate audit evidence, is the statement in the opinion section that states that <i>the financial statements have been audited</i> amended to state that <i>the auditor was engaged to audit the financial statements</i> ? (AU-C 705.20)

GAAP basis of accounting opinion:

822				R – Is the <i>regulatory basis of accounting</i> opinion paragraph followed by an adverse opinion on U.S. Generally Accepted Accounting Principles (GAAP) opinion paragraph? (AU-C 800.22)
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YES NO N/A

823				<p>R – Does the adverse opinion on GAAP paragraph state that, because of the significance of the matter discussed in the Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles section of our report, the accompanying financial statements referred to above do not present fairly, in accordance with accounting principles generally accepted in the United States of America? (AU-C 705.19)</p> <p><i>Note: AICPA interpretation (AU-C 800.A34) extends the requirement for an Adverse Opinion when the regulated entity distributes the financial statements to parties other than the regulatory agency either voluntarily or upon specific request. Since Illinois school districts are subject to the Freedom of Information Act, their audit reports would be subject to distribution upon request. Therefore, it is required that the auditor must issue an Adverse Opinion on such statements.</i></p>
Does the Basis for Opinion(s) section:				
824				<p>R – Directly follow the “Opinion” section and begin with a heading that includes “Basis for Opinion(s)” (AU-C 700.28), “Basis for Qualified Opinion(s)”, “Basis for Adverse Opinion(s)”, or “Basis for Disclaimer of Opinion”? (AU-C 705.21)</p>
825				<p>R – State that the audit was conducted in accordance with generally accepted auditing standards and identifies the United States of America as the country of origin of those standards? (AU-C 700.28)</p>
826				<p>R – State that the audit was also conducted in accordance with <i>Government Auditing Standards</i>, issued by the Comptroller General of the United States, if applicable? (AU-C 700.45)</p>
827				<p>R – Refer to the section of the auditor's report that describes the auditor's responsibilities under GAAS? (AU-C 700.28)</p>
828				<p>R – 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? (AU-C 700.28)</p>
829				<p>R – 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? (AU-C 700.28)</p>
If there are modifications to the <i>regulatory basis of accounting</i> opinion(s), does this section: (If not, Skip to Question 838)				
830				<p>R – Describe the matter giving rise to the modification? (AU-C 700.21)</p>
831				<p>R – If there is a material misstatement of the financial statements that relates to specific amounts in the financial statements (including quantitative disclosures), include a description and quantification of the financial effects of the misstatement, unless impracticable? (If it is not practicable to quantify the financial effects, the auditor should state that in this "Basis for Opinion" section). (AU-C 700.22)</p>
832				<p>R – If there is a material misstatement of the financial statements that relates to qualitative disclosures, include an explanation of how the disclosures are misstated? (AU-C 700.23)</p>
833				<p>R – If there is a material misstatement of the financial statements that relates to the omission of information required to be presented or disclosed, describe the nature of the omitted information and include the omitted information, provided that it is practicable to do so and the auditor has obtained sufficient appropriate audit evidence about the omitted information? (AU-C 700.24)</p>

YES NO N/A

834				R – If the modification results from an inability to obtain sufficient appropriate audit evidence, include the reasons for that inability? (AU-C 700.25)
835				R – Include the word "qualified" or "adverse," as appropriate, when stating 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? (AU-C 700.26)
836				R – If the auditor <i>disclaimed</i> an opinion on the regulatory basis of accounting financial statements, does this basis section NOT include the following elements: <ul style="list-style-type: none"> ○ a reference to the section of the auditor's report where the auditor's responsibilities are described and ○ a statement about whether the audit evidence obtained is sufficient and appropriate to provide a basis for the auditor's opinion? (AU-C 700.27)
837				R – If the auditor has expressed an <i>adverse</i> opinion or <i>disclaimed</i> an opinion on the regulatory basis of accounting financial statements, does the auditor still describe the reasons for any other matters of which the auditor is aware that would have required a modification to the opinion, and the effects thereof? (AU-C 700.28)
Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles:				
838				R – Is there a paragraph with a heading that includes “Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles” and does this paragraph explain that the financial statements have been prepared to comply with regulatory financial reporting provisions prescribed by the Illinois State Board of Education, which is a basis of accounting other than accounting principles generally accepted in the United States of America AND that the variances between the regulatory basis and GAAP are not reasonably determinable, but are presumed to be material and pervasive? (AU-C 705.21)
Does the Responsibilities of Management for the Financial Statements section:				
839				R – Begin with the heading “Responsibilities of Management for the Financial Statements”? (AU-C 700.31)
840				R – Describe management’s responsibility for the preparation and fair presentation of the financial statements in accordance with the applicable financial reporting framework? (AU-C 700.32)
841				R – Describe management’s responsibility for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error? (AU-C700.32)
842				R – Does the description about management’s responsibility for the financial statements <u>refrain</u> from referencing a separate statement about such responsibilities, even if such statement is included in a document containing the auditor’s report? (AU-C 700.33)
Does the Auditor’s Responsibilities for the Audit of the Financial Statements section:				
843				R – Begin with the heading “Auditor’s Responsibilities for the Audit of the Financial Statements”? (AU-C 700.34)
844				R – State that the objectives of the auditor are to <ul style="list-style-type: none"> ○ obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and ○ issue an auditor's report that includes the auditor's opinion? (AU-C 700.35)

YES NO N/A

845				R – 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 will always detect a material misstatement when it exists? (AU-C 700.35)
846				R – State that the audit was also conducted in accordance with <i>Government Auditing Standards</i> , issued by the Comptroller General of the United States, if applicable? (AU-C 700.45)
847				R – State that the risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control? (AU-C 700.35)
848				R – State that misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements? (AU-C 700.35)
Describe an audit by stating that, in performing an audit in accordance with GAAS, the auditor's responsibilities are to:				
849				R – Exercise professional judgment and maintain professional skepticism throughout the audit? (AU-C 700.36)
850				R – Identify and assess the risks of material misstatement of the financial statements, 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 amounts and disclosures in the financial statements? (AU-C700.36)
851				R – Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, no such opinion is expressed? (AU-C 700.36)
852				R – Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements? (AU-C 700.36)
853				R – Conclude whether, in the auditor's judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the entity's ability to continue as a going concern for a reasonable period of time? (AU-C 700.36)
854				R – Does this section also 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, significant audit findings, and certain internal control–related matters that the auditor identified during the audit? (AU-C 700.37)

If the auditor *disclaimed* an opinion on the *regulatory basis of accounting* financial statements due to an inability to obtain sufficient appropriate audit evidence, does this section **only** include the following: (If not, Skip to Question 858) (AU-C 700.29)

855				R – A statement that the auditor's responsibility is to conduct an audit of the entity's financial statements in accordance with auditing standards generally accepted in the United States of America and to issue an auditor's report?
856				R – A statement that, however, because of the matters described in the "Basis for Disclaimer of Opinion" section of the auditor's report, the auditor was not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion on the financial statements?

YES NO N/A

857				R – A statement that the auditor is required to be independent and to meet other ethical responsibilities, in accordance with the relevant ethical requirements relating to the audit?
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Supplementary Information Section

If the government has included supplementary information in their report and the auditor has been engaged to report on whether the supplementary information is fairly stated, in all material respects, in relation to the financial statements as a whole: (If not, Skip to Question 865)

858				R – Is there a separate section with a sub-heading for “Supplementary Information” (SI)? (AU-C 725.09)
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Does the Supplementary Information section include the following elements: (AU-C 725.09)

859				R – A statement that the audit was conducted for the purpose of forming an opinion(s) on the financial statements as a whole?
860				R – A statement that the supplementary information is presented for purposes of additional analysis and is not a required part of the financial statements?
861				R – A statement that the supplementary information 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?
862				R – A statement that the supplementary information 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 auditing standards generally accepted in the United States of America?
863				R – If the auditor issues an <i>unmodified</i> opinion on the <i>regulatory basis of accounting</i> financial statements and the auditor has concluded that the supplementary information is fairly stated, in all material respects, in relation to the financial statements as a whole, a statement that, in the auditor's opinion, the supplementary information is fairly stated, in all material respects, in relation to the financial statements as a whole?
864				R – If the auditor issues a <i>qualified</i> opinion on the <i>regulatory basis of accounting</i> financial statements and the qualification has an effect on the supplementary information, a statement that, in the auditor's opinion, except for the effects on the supplementary information of (refer to the paragraph in the auditor's report explaining the qualification), such information is fairly stated, in all material respects, in relation to the financial statements as a whole?

Other Information Section

If the government has included other information in their report and the auditor has NOT been engaged to report on whether the information is fairly stated, in all material respects, in relation to the financial statements as a whole (e.g., MD&A, transmittal letter, statistical section, etc.): (If not, Skip to Question 873)

865				R – Is there a separate section with a sub-heading for “Other Information” (OI)? (AU-C 720.24)
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Does the Other Information section include the following elements: (AU-C 720.24)

866				R – A statement that management is responsible for the other information?
867				R – An identification of other information and a statement that the other information does not include the financial statements and the auditor's report thereon?

YES NO N/A

868				R – A statement that the auditor's opinion on the financial statements does not cover the other information and that the auditor does not express an opinion or any form of assurance thereon?
869				R – A statement that, in connection with the audit of the financial statements, the auditor is responsible to read the other information and consider whether a material inconsistency exists between the other information and the financial statements or the other information otherwise appears to be materially misstated?
870				R – A statement that, if, based on the work performed, the auditor concludes that an uncorrected material misstatement of the other information exists, the auditor is required to describe it in the auditor's report?
871				R – If the auditor has concluded that an uncorrected material misstatement of the other information exists, a statement that the auditor has concluded that an uncorrected material misstatement of the other information exists and a description of it in the auditor's report?
872				R – If the auditor <i>disclaimed</i> an opinion on the <i>regulatory basis of accounting</i> financial statements, does the auditor's report NOT include an "Other Information" section? (AU-C 705.30)

If Government Auditing Standards have been used: (If not, Skip to Question 880)

873				R – Is there a heading of “Other Reporting Required by <i>Government Auditing Standards</i> ”? (AU-C 700.40)
874				R – Is there a paragraph stating that “In accordance with <i>Government Auditing Standards</i> , we have also issued our report dated August XX, 202X, on our consideration of the entity’s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters”?
875				R – Is there a statement that “The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the effectiveness of the entity’s internal control over financial reporting or on compliance”?
876				R – Is there a statement that “That report is an integral part of an audit performed in accordance with <i>Government Auditing Standards</i> in considering the entity’s internal control over financial reporting and compliance”?

Other Considerations:

877				R – If it appears that a Single Audit is required, based upon a review of the revenue sections and other parts of the report (i.e., federal grant receipts in excess of \$750,000), does the report document include the additional reports required by the Uniform Guidance (or has the entity issued a separate Single Audit Report)?
878				R – If the Schedule of Expenditures of Federal Awards is not issued in a separate single audit package, has the auditor given an “in relation to” opinion on the Schedule of Expenditures of Federal Awards within the “Supplementary Information” section?
879				R – If the Schedule of Expenditures of Federal Awards presents prior year information, has the auditor indicated their responsibility in the “Supplementary Information” section for such comparative information, or that it was previously audited by another auditor? (AU-C 700.49)

YES NO N/A

880				R – Does the report contain the manual or printed signature of the auditor’s firm? (AU-C 700.41)
881				R – Does the report reveal the City and State where the auditor practices? (AU-C 700.42)
882				R – Does the report appear to be appropriately dated? (AU-C 700.43) <i>(The auditor’s report should be dated no earlier than the date on which the auditor has obtained sufficient appropriate audit evidence on which to base the auditor’s opinion on the financial statements, including evidence that a) all the statements and disclosures that the financial statements comprise have been prepared; and b) management has asserted that it has taken responsibility for those financial statements)</i>
883				R – Is it clear that each page in the financial report is covered by the full scope opinion, by the “in relation to” responsibility, or is clearly unaudited? If “no”, list applicable pages within your comment.
884				R – Is it clear that each page in the financial report is not covered by more than one of the following: full scope opinion, “in relation to” supplementary information responsibility, or is clearly unaudited?
885				R – Have all significant problems with the Auditor’s Reports been identified by “no” answers to previous questions? If not, please explain them within the “Review Summary Form” excel file and indicate “no”.

For opinion letters NOT giving an “in relation to” opinion, place check here and skip to Question 898 –

For opinion letters GIVING an “in relation to” opinion continue here.

886				Does the opening paragraph clearly identify a reference to the report on the financial statements, the date of that report, the nature of the opinion(s) expressed on the financial statements, and any report modifications. (AU-C 725.13)?
887				Does the report state that the accompanying Annual Financial Report is presented for purposes of additional analysis and is not a required part of the financial statements (AU-C 725.9 b.)?
888				Does the report explain that the Annual Financial Report has been prepared in the form prescribed by the Illinois State Board of Education?
889				R – A statement that the supplementary information 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?
890				R – A statement that the supplementary information 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 auditing standards generally accepted in the United States of America?
891				R – If the auditor issues an <i>unmodified</i> opinion on the financial statements and the auditor has concluded that the supplementary information is fairly stated, in all material respects, in relation to the financial statements as a whole, a statement that, in the auditor’s opinion, the supplementary information is fairly stated, in all material respects, in relation to the financial statements as a whole?

YES NO N/A

892				R – If the auditor issues a <i>qualified</i> opinion on the financial statements and the qualification has an effect on the supplementary information, a statement that, in the auditor's opinion, except for the effects on the supplementary information of (refer to the paragraph in the auditor's report explaining the qualification), such information is fairly stated, in all material respects, in relation to the financial statements as a whole?
893				If OI is presented (IMRF Schedule of Funding Progress, Financial Profile Information, etc.), has the auditor clearly expressed the level of responsibility the auditor is taking relative to that information? (Generally, disclaiming an opinion) If “no,” list applicable pages within your comments.
894				If any additional supporting schedule information (Federal Stimulus, Ad Valorem Tax Receipts, Indirect Cost Rate for Federal Programs, etc.) is presented, has the auditor revealed this Other Information and either accepted “in relation to” responsibility or clearly disclaimed any responsibility for them? If “no,” list applicable pages within your comments.
895				If there is any Statistical Information presented (Capital Outlay and Estimated Operating Expenditures Per Pupil...), has the auditor revealed this and either accepted “in relation to” responsibility or clearly disclaimed any responsibility for that information? If “no,” list applicable pages within your comments.
896				Is it clear that each page in the financial report is covered by the full scope opinion, by the “in relation to” responsibility, or is clearly unaudited? If “no,” list applicable pages within your comments.
897				Is it clear that each page in the financial report is not covered by more than one of the following: full scope opinion, “in relation to” supplementary data responsibility, or is clearly unaudited? If “no,” list applicable pages within your comments.
898				Does the report contain the manual or printed signature of the auditor's firm? (AU-C 700.39)
899				Have all significant problems with the Auditor’s Report been identified by "no" answers to previous questions? If not, please explain them within your comments and indicate "no."