

**ILLINOIS CPA SOCIETY**  
**GOVERNMENTAL REPORT REVIEW PROGRAM**  
**2017 REVIEW SESSION CHECK LIST FOR**  
**AUDITS PERFORMED IN ACCORDANCE**  
**WITH GOVERNMENT AUDITING STANDARDS**

Your Name \_\_\_\_\_ Report # \_\_\_\_\_

**INTRODUCTION**

Since this Government Auditing Standards/Single Audit Check List has been developed as a supplement to the regular financial review check lists, the reviewer will probably already have used the set of Instructions for Completing the Review and will have completed Sections I-IV of a regular check list. The plan for review using Section VII-X below is the same as for Sections 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 Form 2-1, a "Summary of 'no' Answers", the appropriate form for Section VII-X is Form 2-3. Instructions for completing it and reviewing it are the same as for Form 2-1 except it does not have the feature of letter coded questions.

Now, answer the questions in Section VII and Sections VIII-X, if applicable, and turn in the completed checklist (and Form 2-3) at the same time you turn in the regular checklist.

<u>Section</u>		<u>Page</u>
VII	Additional Reporting For Audits Conducted in Accordance with <i>Government Auditing Standards</i>	2
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)	6
IX *	Schedule of Expenditures of Federal Awards and Related Reporting	11
X	Schedule of Findings and Questioned Costs	14

\* 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).

## SECTION 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*.

- 900 Is there a title which indicates the nature of the report and includes the word independent? (AU-C 935.30 a.) yes no
- 901 Is the report properly addressed? (AU-C 935.30 b.) yes no
- 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? yes no
- 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 *Government Auditing Standards* issued by the Comptroller General of the United States? yes no

#### INTERNAL CONTROL OVER FINANCIAL REPORTING

- 904 Is there a heading of "Internal Control Over Financial Reporting"? yes no
- 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 on the financial statements and not to provide an opinion on the effectiveness of internal control? yes no
- 906 Is there a statement that consideration of internal control over financial reporting was for the limited purpose described and would not necessarily identify all deficiencies in internal control that might be deficiencies, significant deficiencies or be material weaknesses? yes no

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 Uniform Guidance, is there a statement that adequately describes the significant deficiency (ies) or refers to a separate schedule that summarizes the findings noted? yes no n/a
- 908 (2) If the audit was in accordance with The Uniform Guidance, 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 Is there a statement that “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.”? yes no
- 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. However, material weaknesses may exist that have not been identified. We did identify certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs as Finding 2016-00X and 2016-00Y that we considered to be significant deficiencies.”? yes no n/a
- 911 If there are NO significant deficiencies identified does the letter refrain from specifically saying that there were “no significant deficiencies”? yes no n/a
- 912 If NO significant deficiencies have been identified, is there a definition of a material weakness and a significant deficiency (as detailed in the next questions) and the following statement “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.”? yes no n/a
- 913 If significant deficiencies are identified as outlined in Questions 905 or 906 is a material weakness defined as “...a deficiency, or 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.”? yes no n/a

**Report preparer question:**

If applicable, is there a statement that other matters involving the internal control over financial reporting were communicated to management in a separate letter?

COMPLIANCE

- 914 Is there a statement that as part of obtaining reasonable assurance about whether the auditee's financial statements are free of 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? yes no
- 915 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? yes no n/a
- 916 Is there a statement that notes whether the results of tests disclosed instances of noncompliance that are required to be reported under Government Auditing Standards? yes no
- If there were instances of noncompliance required to be reported under Government Auditing Standards noted, answer (1) or (2) below, as applicable:
- 917 (1) If the audit was NOT subject to The Uniform Guidance, is there a statement that adequately describes the instances of noncompliance or refers to a separate schedule that summarizes the findings noted? yes no n/a
- 918 (2) If the audit was in accordance with The Uniform Guidance, does a statement refer to the schedule of findings and questioned costs in which the instances of noncompliance are described? yes no n/a

**Report preparer question:**

If applicable, is there a statement that certain immaterial instances of noncompliance were communicated to management in a separate letter?

- 919 If there were findings, is there a separately identified section on the Entity's Response to Findings? yes no n/a
- 920 If there are any findings is there a statement that no opinion is given on management's response? yes no n/a

- 921 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 Government Auditing Standards in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose? yes no
- 922 Does the report contain the manual or printed signature of the auditor's firm? yes no
- 923 Is the report dated? yes no
- 924 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 912, been modified to include a statement similar to: "except as described, we performed tests of its compliance"? yes no n/a
- When the auditor has disclaimed an opinion on the financial statements for a scope limitation, has this report been modified as follows:
- 925 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 *Government Auditing Standards* 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? yes no n/a
- 926 When the scope limitation relates to testing of compliance with laws and regulations, has the statement in Question 913 been modified to include a statement similar to "except as described..., we performed tests of its compliance ..."? yes no n/a
- 927 Has the statement at Question 915 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? yes no n/a
- 928 Have all significant problems with the GAS Report been identified by "no" answers to previous questions? If not, please explain them here and indicate "no." no n/a

## NON-SINGLE AUDITS STOP HERE

## SECTION 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

If the audit was performed in accordance with The Uniform Guidance, auditors are required to report on compliance and on internal control over compliance applicable to each major program. This report must include the auditor's opinion (or a disclaimer of opinion) on whether the auditee complied with the requirements that, if noncompliance occurred, could have a direct and material effect on a major program.

The following questions in this section cover the basic elements required by the Uniform Guidance in the auditor's standard report on compliance with requirements applicable to each major program and on the internal control over compliance.

930 Is there a title which indicates the nature of the report and includes the word independent? (AU-C 935.30 a.) yes no

931 Is the report properly addressed? (AU-C 935.30 b.) yes no

#### COMPLIANCE SECTION

Does the report contain an introductory paragraph that contains the following elements: (AU-C 935.30 c.)

932 A statement that the auditor has audited the compliance of the auditee with the types of compliance requirements described in *the OMB Compliance Supplement* that could have a direct and material effect on each of its major federal programs? yes no

933 Identification of the period covered by the report? yes no

934 Is there a statement that the auditee's major programs are identified in the summary of the auditor's results section of the accompanying schedule of findings and questioned costs? yes no

#### MANAGEMENT'S RESPONSIBILITY

935 Is there a section with the heading "Management's Responsibility"? (AU-C 935.30 d.) yes no

936 Is there a statement that "Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to federal programs. (AU-C 935.30 d.) yes no

AUDITOR'S RESPONSIBILITY (AU-C 935.30 e.)

- |     |  |            |
|-----|--|------------|
| 937 | Is there a section with the heading "Auditor's Responsibility"?  | yes no     |
| 938 | Is there a statement that the auditor's responsibility is to express an opinion on the auditee's compliance based on the audit?  | yes no     |
| 939 | Is there a statement that the audit of compliance was conducted in accordance with auditing standards generally accepted in the United States of America, <i>Government Auditing Standards</i> , and the Uniform Guidance?   | yes no     |
| 940 | Is there a statement that those standards and the Uniform Guidance require that the auditor plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements that could have a direct and material effect on a major federal program have occurred? | yes no     |
| 941 | Is there a statement that an audit includes the examining, on a test basis, evidence about the auditee's compliance with those requirements and performing of such other procedures as the auditor considered necessary in the circumstances?  | yes no     |
| 942 | Is there a statement that the auditor believes that the audit provides a reasonable basis for the auditor's opinion?   | yes no     |
| 943 | Is there a statement that the audit does not provide a legal determination of the auditee's compliance with those requirements?  | yes no     |
| 944 | If instances of noncompliance are noted that result in an opinion modification, is there a section with an appropriate heading?<br>(If there are no such instances, circle n/a and skip to question 950)   | yes no n/a |
|     | If yes, does this section include the following: (AU-C 935.30 f.)  |            |
| 945 | The reference number(s) of the finding(s)?   | yes no n/a |
| 946 | An identification of the type(s) of compliance requirements and related major federal program(s) effected?   | yes no n/a |
| 947 | A statement that compliance with such requirements is necessary, in the auditor's opinion, for the auditee to comply with the requirements applicable to the program(s)?   | yes no n/a |

- 948 Is there a qualified opinion on the program with the noncompliance stating that, except as described in the preceding paragraph, the auditee complied, in all material respects, with the types of compliance requirements that could have a direct and material effect on that specific major federal program? yes no n/a
- 949 Is there a section following the qualified opinion section, which states that the auditee complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs? yes no n/a
- 950 If there are no material modifications, Is there an opinion on whether the auditee complied, in all material respects, with the types of compliance requirements that are applicable to each of its major federal programs? (AU-C 935.30 g.) yes no n/a
- 951 If applicable, is there an Other Matters section with a statement that the results of the auditing procedures disclosed instances of noncompliance that are required to be reported in accordance with the Uniform Guidance and a reference by item number to the schedule of findings and questioned costs in which they are described? (AU-C 935.30 h.) yes no n/a
- 952 If applicable, does the Other Matters paragraph include a statement that “Our opinion on each major federal program is not modified with respect to these matters.”? yes no n/a
- 953 If there are any compliance findings, does the Other Matters section include a statement that the auditee’s “response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on it.”? yes no n/a
- 954 When instances of noncompliance require an auditor to issue an adverse opinion on compliance, has the auditor's report been modified as follows:
- 954 a. Inclusion of a separate paragraph including the reference number(s) of the finding(s) in the schedule of findings and questioned costs resulting in the qualified opinion? yes no n/a
- 954 b. Inclusion of a separate paragraph including an identification of the type(s) of compliance requirements and related major program(s) and inclusion of a separate paragraph including a statement that compliance with such requirements is necessary, in the auditor's opinion for the auditee to comply with the requirements applicable to the program(s)? yes no n/a
- 954 c. The "opinion paragraph" referred to at Question 948 clearly stating the adverse opinion? yes no n/a



## INTERNAL CONTROL OVER COMPLIANCE

- 956 Is there a section with the heading “Internal Control Over Compliance”? (AU-C 935.31) yes no
- 957 Is there a statement that the auditee's management is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to federal programs? (AU-C 935.31 a.) yes no
- 958 Is there a statement that in planning and performing the audit, the auditor considered the entity's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program, to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance? (AU-C 935.31 b.) yes no
- 959 Is there a statement that the auditor does not express an opinion on the effectiveness of the entity’s internal control over compliance? (AU-C 935.31 c.) yes no
- 960 Is there a statement that “A deficiency in internal control over compliance 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, noncompliance with a type of compliance requirement of a federal program on a timely basis.”? (AU-C 935.31 d.) yes no n/a
- 961 Is there a statement that “A material weakness in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis.”? (AU-C 935.31 e.) yes no n/a
- 962 Is there a statement that “A significant deficiency in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.”? (AU-C 935.31 e.) yes no n/a

- 963 If material weakness (es) exist is there a description of any identified material weaknesses in internal control over compliance or a reference to an accompanying schedule containing such a description? (AU-C 935.31 f.) yes no n/a
- 964 If significant deficiencies were identified, is there separate paragraph that defines significant deficiencies (above) and a description of any identified significant deficiencies or a reference to an accompanying schedule containing such a description? (AU-C 935.31 g.) yes no n/a
- 965 If NO material weaknesses were identified is there a statement that the auditor “did not identify any deficiencies in internal control over compliance that we consider to be a material weakness.” AND that “material weaknesses may exist that have not been identified.”? (AU-C 935.31 g.) yes no n/a
- 966 If there are any internal control findings, does the Internal Control Over Compliance section include a statement that the entity’s “response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on it.”? yes no n/a
- 967 Is there a final paragraph defining the purpose and limiting the use of the report? (AU-C 935.30 i.) The currently recommended language being, “The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this communication is not suitable for any other purpose.” yes no n/a
- 968 Does the report contain the manual or printed signature of the auditor’s firm? (AU-C 935.30 j.) yes no n/a
- 969 Does the report contain the city and state where the auditor practices? (AU-C 935.30 k.) yes no n/a
- 970 Does the report contain the date of the auditor’s report? (AU-C 935.30 l.) yes no n/a
- 971 Have all significant problems with the Uniform Guidance Report been identified by "no" answers to previous questions? If not, please explain them here and indicate "no." no n/a

SECTION 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:

**Report Preparer Question:**

- |     |   |     |        |
|-----|---|-----|--------|
|     | Does the schedule include all federal award programs for the period covered by the financial statements?  | yes | no     |
| 973 | Does the schedule list all Federal programs individually by Federal agency, including loan balances and loan guarantees?  | yes | no     |
| 974 | Are the individual Federal programs within a cluster of programs listed individually?   | yes | no n/a |
| 975 | 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?                             | yes | no n/a |
| 976 | Does the schedule provide total Federal awards expended for each individual Federal program and the CFDA number or other identifying number when the CFDA information is not available? | yes | no     |
| 977 | 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?                 | yes | no     |
| 978 | Do pass-through entities identify in the schedule the total amount provided to sub recipients from each Federal program?  | yes | no n/a |

**Report preparer question:**

Is the value of the Federal awards expended in the form of non cash assistance, the amount of insurance in effect during the year, and loans or loan guarantees outstanding at year end included, in either the schedule or a note to the schedule? (While not required, it is preferable to present this information in the schedule)

**REPORT ON 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 Section VII). 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 Section X. If it is a separate report, answer the following questions:**

Does the auditor's report on the schedule of expenditures of federal awards (schedule) include the following:

- 980 If the report is presented as a separate report or included in the Uniform Guidance 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]? yes no n/a
  
- 981 Is there a statement that the audit has been made for the purpose of forming an opinion on the basic financial statements taken as a whole? (If the report on the basic financial statements disclaims an opinion, this statement should refer to the audit the auditor was engaged to conduct.) yes no
  
- 982 Is there a statement identifying the schedule of expenditures of Federal awards? yes no
  
- 983 Is there a statement that the schedule of expenditures of Federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements? yes no
  
- 984 When applicable, is there an opinion on whether the schedule is fairly stated in all material respects in relation to the basic financial statements taken as a whole? yes no n/a

- 985 When applicable, is there a statement briefly describing the departure (which refers to the explanation in the auditor's report on the financial statements) and an opinion qualified for a departure from GAAP (or OCBOA) using "except for" language? yes no n/a
- 986 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? yes no n/a
- 987 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
- 988 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 700.46 - .54) yes no n/a
- 989 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? yes no n/a
- 990 Does the report contain the manual or printed signature of the auditor's firm? yes no
- 991 Is the report dated? yes no
- 992 If there are any other deficiencies with the Report on the Schedule of Federal Awards, please answer this question no and explain below. No n/a
- 
- 
-

SECTION 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

- |     |    |   |     |    |     |
|-----|----|---|-----|----|-----|
| 994 | a. | 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)?  | yes | no |     |
|     | b. | 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?                                | yes | no |     |
|     | c. | A statement as to whether the audit disclosed any noncompliance that is material to the financial statements of the auditee?  | yes | no |     |
|     | d. | 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? | yes | no |     |
|     | e. | 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)?   | yes | no |     |
|     | f. | 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)?  | yes | no |     |
|     | g. | An identification of major programs, including CFDA numbers?  | yes | no |     |
|     | h. | The dollar threshold used to distinguish between Type A and Type B programs the Uniform Guidance?   | yes | no |     |
|     | i. | A statement as to whether the auditee qualified as a low-risk auditee or that no determination was made?  | yes | no | n/a |
| 995 |    | Does the schedule include all findings relating to significant deficiencies or material weaknesses and noncompliance that is material to the financial statements?  | yes | no | n/a |

996 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)

- a. Significant deficiencies in internal control over a major program? yes no n/a
- b. Material noncompliance with the provisions of laws, regulations, contracts, or grant agreements related to a major program? yes no n/a
- c. Known questioned costs that are greater than \$25,000 for a type of compliance requirement for a major program? yes no n/a
- d. Known questioned costs when likely questioned costs are greater than \$25,000 for a type of compliance requirement for a major program? yes no n/a
- e. Known questioned costs that are greater than \$25,000 for a federal program which is not audited as a major program? yes no n/a
- f. 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? yes no n/a
- g. 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? yes no n/a

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.

997 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)

- a. Reference number? (SOP 98-3, para. 10.65) yes no n/a
- b. Identification of the federal program and specific federal award including the CFDA title and number, the federal award number and year, the name of the federal agency, and the name of the applicable pass-through entity? yes no n/a

- 997 c. An indication that this finding has been repeated from a prior year? yes no n/a
- d. 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)? yes no n/a
- e. Statement of Condition - The condition found including facts to support the deficiency identified in the audit finding (for example, a regulation not followed)? yes no n/a
- f. Questioned Costs - Questioned costs and how they were computed? yes no n/a
- g. 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? yes no n/a
- h. Cause and Effect - A description of what happened as a result of the condition? yes no n/a
- i. Recommendations - A description of what the entity should do to correct the condition and to prevent future occurrences of the finding? yes no n/a
- 998 If there are findings, is there a corrective plan presented for each finding that includes:
- a. the Condition? yes no n/a
- b. the Entity's Corrective Action Plan? yes no n/a
- c. the Anticipated Date of Completion? yes no n/a
- d. the Person Responsible? yes no n/a
- 999 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. yes no n/a

---



---



---



---