SECTION III – REPORTING
CHAPTER 8 –QUALITY ASSESSMENT REVIEW CHECKLIST

A Quality Assessment (Control) Review will be performed at the state level on each audit. The auditor should familiarize himself/herself with the following Quality Assessment (Control) Review form. The auditor's review of this form should ensure that the audit contains sufficient information to answer the questions contained in the review, as well as eliminate time consuming correspondence with the Single/ Grants Audit Unit personnel in assuring compliance with Federal and State audit requirements.

QUALITY ASSESSMENT REVIEW

Local Educational Agency _____

County _____

Audit Period _____ Date of Report_____

Received By Deadline _____

Auditor Name _____ Audit Firm _____

Reviewed By _____ Date _____

Summary of Quality Assessment Review

In my opinion, the CAFR is:

[ ] Acceptable, and requires no or only minor corrections.
[ ] Substandard, and requires one or more major changes.

Comments: _____
_____
_____
_____

I. Qualifications and Independence of Auditor

1.	Is the audit performed by a certified public accountant?	Yes _____	No _____
2.	Is the audit report free of indications that the auditor is not independent? If not, follow up to determine if independence was impaired in appearance or in fact.	Yes _____	No _____
3.	Does the auditor have an external quality control review on file with the department?	Yes _____	No _____

II. Financial Statements

The format of the CAFR should conform to the publication, Financial Accounting for New Jersey School Districts - The Audit Program , and should strictly adhere to the prescribed sectioning of the report and numbering of exhibits as shown on pages **xvi to xx** of The Audit Program . If a section or exhibit is not applicable to the school district, the notation "N/A" should be indicated against that item in the Table of Contents. Exhibit numbers for any additional statements required under the circumstances should be assigned using the next available exhibit number within that series of statements/schedules.

1. Is a complete table of contents as reflected in The Audit Program or the "Appendix A" (if appropriate) included? Yes___ No____

   If "No", describe deficiencies:
   _____
   _____
   _____

2. Are sections properly designated? Yes____ No____
   (If "No", make corrections in the CAFR and describe below.)
   _____
   _____
   _____

3. Are exhibits properly numbered? Yes____ No____
   (If "No", make corrections in the CAFR and describe below.)
   _____
   _____
   _____

4. Are all statements and schedules reflected in The Audit Program Outline to the CAFR (p xviii through xx) or below, either included in the CAFR or designated "N/A" in the table of contents? Yes____ No____

   Did districts required to use school-based budgeting, include the Combining Schedule of Revenues, Expenditures, and Fund Balance – Budget and Actual (Exhibit C-1a), and the School Based Budget Schedules (Exhibit D-x series), and the Preschool Aid schedules indicated in the CAFR Outline, pp. xvi to xx? Yes____ No____ N/A____

   If answer is "No", list all omitted financial statements not designated as "N/A" in the table of contents. If additional space is needed, attach additional sheets.
   _____
   _____
   _____

5. Do the fund types used in the financial statements conform to those described in GASB §1300.103? Yes____ No____ N/A____

6a Does the information presented in the combining statements in Other Supplementary Information agree to the applicable funds statements or budget to GAAP reconciliation? Yes____ No____ N/A____

6b. Does the statement of net assets include a balance for capital assets, net of accumulated depreciation? Yes____ No____ N/A____

6c Does the statement of net assets include two lines for Noncurrent liabilities – Due within one year and Due in more than one year? Yes____ No____ N/A____

7. Have the basic financial statements, required supplementary information and other supplementary information been prepared in the format of the CAFR Outline? Yes____ No____ N/A____

7a If the district reported ARRA programs in the Special Revenue Fund Combining Schedule of Program Revenues and Expenditures (Exhibit E-1), is there a separate line for each ARRA program in the Schedule of Expenditures of Federal Awards, and is the proper ARRA prefix used? Yes____ No____ N/A____

8. Does the CAFR reflect the proper presentation of fund balance as reserved, designated, and unreserved in the funds statements? Yes____ No____ N/A___

Has GASB Statement No. 54 been implemented early for fiscal year ended June 30, 2010*? (**Implementation of GASB 54 is not required until fiscal year beginning July 1, 2010.)**
If the district elected to early implement GASB 54 for June 30, 2010 does the CAFR reflect fund balance as nonspendable, restricted, committed, assigned, and unassigned? Yes____ No____ N/A____

(a) Have unspent appropriations/balances from the "Capital Outlay Commissioner CAP Waiver" and additional spending proposals been classified as reserved fund balance - legally restricted appropriations or as restricted fund balance – capital outlay or additional spending proposal (GASB No. 54*)? Yes____ No____ N/A____

(b) Have capital reserve funds been classified as reserved fund balance - capital reserve or as restricted fund balance – capital reserve (GASB No. 54*)? Yes____ No____ N/A____

(c) Has unreserved fund balance included in the upcoming year's budget as budgeted fund balance been classified as unreserved-designated for subsequent year's expenditure or assigned to – designated by the BOE for subsequent year's expenditures (GASB No. 54*)? Yes____ No____ N/A____

(d) Have amounts calculated (generated in the current year) in accordance with N.J.S.A. 18A:7F-7 as amended by P.L. 2004, c.73 (S1701) been reported as reserved fund balance - excess surplus or as restricted for – excess surplus (GASB No. 54*)? [Audsum line 10024] Yes____ No____ N/A____

(e) Has excess surplus generated in the prior year been reported as reserved and designated for subsequent year's expenditures or as restricted for – excess surplus – prior year – designated for subsequent year's expenditures in the current year (GASB No. 54*)? [Audsum line 10025] Yes____ No____ N/A____

(f) Are the amounts utilized for the excess surplus calculation accurate? (Trace amounts to financial statements- and recalculate. Fund balance should be taken from the Budgetary Comparison Schedule, C-1. Determine that the correct percentage was used.) If not, a note to the auditor must be included in the QAR letter. Yes____ No____

(g) Is the amount for Impact Aid Adjustment no more than the amount received for the current year as reported in the schedule of expenditure of federal awards? Yes____ No____
If no, a note to the auditor must be included in the QAR letter.

(h) If this is a regular school district, was the excess surplus calculation performed using the 2% calculation? (County Vocational districts use 6%) Yes____ No____ N/A____

(i) Have Adult Ed fund balances been classified as reserved-Adult Ed? Yes____ No____ N/A____

(j) Are reserves related to insurance policies for other than incurred but not reported claims classified as unreserved fund balance? Yes____ No____ N/A____

(k) Are all other reported "reserves" and "designations" appropriate? Yes____ No____ N/A____

(l) Have the appropriate disclosures related to the components of fund balance been made in the notes to the financial statements? Yes____ No____

9. Are all interfund transfers reflected in the CAFR in accordance with statute and properly reported in accordance with GASB §1800.102-105) Yes____ No____ N/A____

10. Do the Budgetary Comparison Schedules reflect overexpenditures of line accounts in violation of N.J.A.C. 6A:23A-16.10? Yes____ No____
Is a comment and recommendation regarding overexpenditures included in the Auditor's Management Report? If not, a note to the auditor must be included in the QAR letter. Yes____ No____ N/A____
Did the district include the Schedule of Required Maintenance Expenditures by School Facility (exhibit J-19)? Yes____ No____

11. If the district is self-insured for workmen's compensation, have they properly accounted for the activity in accordance with GASB 10 and 30? (Self-insured workmen's compensation plans should be accounted for in either the general fund or an internal service fund when there is no transfer of risk). Yes____ No____ N/A____

11a If the district uses the reimbursement method (payment in lieu of contributions) for unemployment compensation, has the information been presented in the fiduciary fund statements? Yes____ No____ N/A____

12 Does the *Statement of Net Assets* report Net Assets in three components - Invested in capital assets, net of related debt; restricted (distinguishing between major categories of restrictions, including permanent endowment principal – nonexpendable GASB No. 54); and unrestricted (GASB 34, ¶477)? If no, answer (a) below. Yes____ No____

(a) Does the independent auditor's report contain the associated qualification of opinion? Yes____ No____

13. Does the *Statement of Net Assets* report the portion of compensated absences which matures within one year separately from the long-term portion? (GASB §2200.116) Yes____ No____ N/A___

14. Do the notes to the financial statements include: (GASB §2300)

(a) A summary of significant accounting policies that includes:

i. An identification of the component units combined to form the reporting entity and the key criteria considered? (GASB §2600.119) Yes____ No____

ii. The basis of accounting including revenue recognition policies? Yes____ No____

(b) Interfund receivables and payables? Yes____ No____ N/A____

(c) Excess of expenditures over appropriations in individual funds? Yes____ No____ N/A____

(d) Deficit fund balances or retained earnings of individual funds? Yes____ No____ N/A____

i. Is the amount of the deficit due to the deferral of one or more June state aid payments stated? Yes____ No____ N/A____

(f) Material violations of finance-related legal and contractual provisions? (GASB §1200.112) Yes____ No____ N/A____

(g) Do the notes to the financial statements for capital assets and noncurrent liabilities agree to the *Statement of Net Assets*? (GASB §2300.111) Yes____ No____ N/A____

III. Reporting

15. Does the Independent Auditor's Report contain the following items:

(a) A title that includes the word independent? Yes____ No____

(b) A statement that the financial statements of the governmental activities, the business-type activities, and each major fund, which collectively comprise the district's basic financial statements as listed in the table of contents were audited? Yes____ No____

(c) A statement that the financial statements are the responsibility of management and that the auditor's responsibility is to express opinions on these financial statements based on his audit? Yes____ No____

(d) A statement that the audit was conducted in accordance with generally accepted auditing standards (GAGAS), *Government Auditing Standards* issued by the Comptroller General of the United States and audit requirements prescribed by the Division of Finance, Department of Education, State of New Jersey? Yes____ No____

(e) A statement that generally accepted auditing standards require that the auditor plan and perform the audit to obtain reasonable assurance about whether the general-purpose financial statements are free of material misstatement? Yes____ No____

(f) A statement that the audit includes:

i. Examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements? Yes____ No____

ii. Assessing the accounting principles used and significant estimates made by management? Yes____ No____

iii. Evaluating the overall financial statement presentations? Yes____ No____

(g) A statement that the auditor believes that his audit provides a reasonable basis for his opinion(s)? Yes____ No____

(h) An opinion as to whether the financial statements present fairly, in all material respects the respective financial position of the governmental activities, the business-type activities, and each major fund as of the balance sheet date and the respective changes in financial position and cash flows, where applicable, for the period then ended in conformity with accounting principles generally accepted in the United States of America? Yes____ No____

Briefly describe any qualifications:

_____

_____

_____

(i) A statement that in accordance with *Government Auditing Standards*, the auditor has also issued a report dated (include report date) on the consideration of the district's internal control over financial reporting and on tests of compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. A statement that that the purpose of that report is to describe the scope of the testing of internal control, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards. Yes____ No____

(j) Identification of the accompanying required supplementary information, such as management's discussion and analysis and budgetary comparison schedules accompanying the financial statements and that limited procedures were applied? Yes_____ No____

(k) Identification of additional information accompanying the financial statements [relevant combining schedules] that have been subjected to the auditing procedures applied in the audit of the basic financial statements? Yes____ No____ N/A____

(l) Identification of additional supplementary information [such as the introductory section and statistical section] that has not been subjected to the auditing procedures? Yes____ No____ N/A____

(m) An opinion as to whether the schedule of expenditures of federal awards and/or schedule of expenditures of state financial assistance is (are) fairly stated in all material respects in relation to the basic financial statements taken as a whole or a disclaimer of opinion? Yes____ No____ N/A____
Briefly describe any qualifications:
_____
_____
_____

(n) An opinion as to whether the combining statements and schedules are fairly stated in all material respects in relation to the basic financial statements taken as a whole or a disclaimer of opinion? Yes____ No____
Briefly describe any qualifications:
_____
_____
_____

(o) Identification that the introductory section and statistical section was not audited? Yes____ No____

(p) The signature of the public accountant who performed the audit? Yes____ No____
(The audit report must be signed by the individual making the audit or in charge of the audit and not by the firm or corporation, which employs the auditor.)

(q) The date of the audit report? Yes____ No____

16. (a) Have the schedules of expenditures of federal awards and expenditures of state financial assistance been prepared as prescribed by The Audit Program in Section II-SA? Yes____ No____ N/A____

If "No", describe deficiencies:
_____
_____
_____

(b) Do the funds received per the schedules agree with department/state disbursement records? Yes____ No____ N/A____

(c) Based on federal and state financial assistance expenditures, was the proper type of audit report prepared? Yes____ No____ N/A____

Total Federal Expenditures _____

Total State Expenditures _____

17. Do the Notes to the Schedules of Awards and Financial Assistance include the following:

(a) Basis of accounting of the data? Yes____ No____

(b) Disclosure of the nature of differences between amounts presented in the schedules and amounts reported in related reports? Yes____ No____ N/A____

(c) Relationship of the data presented to the financial statements? Yes____ No____

(d) Assumptions used to value noncash programs and means of calculations? Yes____ No____ N/A____

(e) Unique matters necessary to understand the amounts presented for any individual program? Yes____ No____ N/A____

(f) Other matters considered necessary to ensure the schedule is not misleading? Yes____ No____ N/A____

18. Are the following reports included?

Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*? Yes____ No____ N/A____

Report on Compliance with Requirements Applicable to Each Major Program and on Internal Control over Compliance in Accordance with OMB Circular A-133? Yes____ No____ N/A____

19. Does the Report on Internal Control over Financial Reporting and Compliance and Other Matters contain the following elements?

(a) A statement that the auditor has audited the financial statements and a reference to the auditor's report on the basic financial statements? Yes____ No____

(b)	A statement that the audit was conducted in accordance with generally accepted auditing standards, *Government Auditing Standards* issued by the Comptroller General of the United States and audit requirements prescribed by the Division of Finance, Department of Education, State of New Jersey?	Yes____	No____	
(c)	A statement that, in planning and performing the audit, the auditor considered the internal control over financial reporting as a basis for designing auditing procedures for the purpose of expressing an opinion on the effectiveness of internal control over financial reporting. Accordingly, no opinion on the effectiveness of the district's internal control over financial reporting is expressed?	Yes_____	No_____	
(d)	If no material weaknesses, significant deficiencies or reportable instances of noncompliance or other matters identified have been identified, does the report include the definitions of:		No_____	
		Yes_____	No_____	N/A____
	i. a deficiency in internal control (SAS 115)?	Yes_____	No_____	
	ii. a material weakness (SAS 115)?	Yes_____	No_____	
(e)	If no material weaknesses have been identified; however, significant deficiencies and reportable instances of noncompliance, and other matters have been identified:	Yes_____	No_____	N/A___
	Does the report include definitions of:			
	i. a deficiency in internal control (SAS 115)?	Yes_____	No_____	
	ii. a material weakness (revised by SAS 115)?	Yes_____	No_____	
	iii. a significant deficiency (revised by SAS 115)?	Yes_____	No_____	
(f)	If material weaknesses have been identified;			
	Does the report include definitions of:	Yes____	No_____	N/A____
	i. a deficiency in internal control (SAS 115)?	Yes____	No_____	
	ii. a material weakness (revised by SAS 115)?	Yes____	No_____	
	iii. a significant deficiency (revised by SAS 115)?	Yes____	No_____	
(g)	A statement that the auditor's consideration of internal control over financial reporting would not necessarily identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies or material weaknesses?	Yes____	No_____	
(h)	Was a deficiency considered to be a material weakness or a significant deficiency noted? (if "Yes" answer (i.)-(ii.), if "No" skip to 22.(i)	Yes_____	No_____	
	i. A statement that noted material weakness and/or significant deficiencies are described in the accompanying schedule of findings and questioned costs and the related finding reference number?	Yes_____	No_____	
	ii. A statement about whether the auditor believes any of the significant deficiencies described in the report are material weaknesses and, if so: Identifies which one(s)?			
(i)	If no deficiencies were noted: A statement that no matters that the auditor considered to be a material weakness were noted?	Yes_____	No____	

(j) A statement that, as part of obtaining reasonable assurance about whether the basic financial statements are free of material misstatement, the auditor performed tests of compliance with certain provisions of laws, regulations, contracts, and grants? Yes____ No____

(k) A statement that the auditor's objective was not to provide an opinion on compliance with those provisions? Yes____ No____

(l) A statement that the results of tests performed disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards* and audit requirements prescribed by the Division of Finance, Department of Education, State of New Jersey? Yes____ No____ N/A___

(m) A statement that the results of tests performed disclosed instances of non-compliance that are required to be reported under *Government Auditing Standards* and audit requirements prescribed by the Division of Finance, Department of Education, State of New Jersey, and reference to the accompanying schedule of findings and questioned costs by finding reference number? Yes____ No____ N/A____

(n) If applicable, a statement that certain matters were reported to management in a separate letter (the Auditor's Management Report)? Yes____ No____ N/A____

(o) A statement that the report is intended for the information of the Board, the New Jersey Department of Education, and Federal awarding agencies? Yes____ No____

(p) The signature of the public accountant who performed the audit? Yes____ No____
(The audit report must be signed by the individual making the audit or in charge of the audit and not by the firm or corporation, which employs the auditor.)

(q) The date of the auditor's report? Yes____ No____

20. Does the **Report on Compliance with Requirements Applicable to Each Major Program and on Internal Control over Compliance** include the following:

(a) A statement that the entity's compliance with the requirements described in U.S. Office of Management and Budget Circular A-133 Compliance Supplement and the New Jersey *State Grant Compliance Supplement* that are applicable to each of its major programs was audited? Yes____ No____

(b) A statement that compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of the entity's management and that the auditor's responsibility is to express an opinion on compliance based on his or her audit? Yes____ No____

(c) A statement that the audit was conducted in accordance with auditing standards generally accepted in the United States of America, *Government Auditing Standards*, issued by the Comptroller General of the United States, and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, audit requirements prescribed by the Division of Finance, Department of Education, State of New Jersey, and New Jersey OMB Circular Letter 04-04, *Single Audit Policy for Recipients of Federal Grants, State Grants and State Aid*? Yes____ No____

(d) A statement that generally accepted auditing standards, *Government Auditing Standards* issued by the Comptroller General of the United States, OMB Circular A-133 and New Jersey OMB Circular Letter 04-04 require that the auditor plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to in item *a*, above, that could have a direct and material effect on a major program occurred? Yes____ No____

(e) A statement that an audit includes examining, on a test basis, evidence about the entity's compliance with the requirements referred to in *a*, above, and performing such other procedures as considered necessary in the circumstances? Yes____ No____

(f) A statement that the auditor believes that his or her audit provides a reasonable basis for an opinion? Yes____ No____

(g) Reference to the accompanying schedule of findings and questioned costs for instances of noncompliance required to be reported in accordance with OMB Circular A-133 and New Jersey OMB Circular Letter 04-04 including related finding reference numbers? Yes____ No____ N/A____

Where applicable, identification of the type of compliance requirement and the major federal program for which noncompliance was reported? Yes____ No____ N/A____

(h) An opinion as to whether the entity complied in all material respects, with the requirements referred to in item *a*, above? Yes____ No____

Briefly describe any qualifications:

_____

_____

_____

(i) A statement that the management is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal and state programs? Yes____ No____

(j) A statement that, in planning and performing the audit, the auditor considered the internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine the auditing procedures for the purpose of expressing an opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133 and New Jersey OMB Circular Letter 04-04? Yes____ No____

(k) If the auditor did not identify any material weaknesses, or significant deficiencies in internal control over compliance; does the report include the definitions of:

i. deficiency in internal control over compliance (SAS 115)? Yes____ No___ N/A____

ii. material weakness in internal control over compliance? (SAS 115)? Yes____ No___ N/A___

(l) If the auditor identified material weaknesses and/or significant deficiencies in internal control over compliance; does the report include the definitions of:

i. deficiency in internal control over compliance (SAS 115)? Yes____ No___ N/A____

ii. material weakness in internal control over compliance? (SAS 115)? Yes____ No___ N/A____

iii. significant deficiency in internal control over compliance (SAS 115)? Yes____ No____ N/A____

(m) A statement that the auditor's consideration of internal control over compliance was for a limited purpose and was not designed to identify all deficiencies in internal control over compliance that might be deficiencies, significant deficiencies or material weaknesses? Yes____ No____

(n) A statement as to whether the auditor identified any deficiencies in internal control over compliance that are considered material weaknesses? Yes____ No____

(if “Yes” answer (i)), if “No” answer (0) and(p)

i. Is reference made to the schedule of findings and questioned costs and reference number(s) of related findings? Yes____ No____

(o) A statement as to whether the auditor identified any deficiency in internal control over compliance that the auditor considered to be a significant deficiency? Yes____ No____

(if "Yes" answer (i.), if "No" skip to (p)

i. A statement that deficiencies in internal control over compliance that are considered significant deficiencies are described in the accompanying schedule of findings and questioned costs and the related finding reference number? Yes____ No____

(p) If no deficiency in internal control over compliance was noted:

i. A statement that no deficiencies in internal control over compliance that the auditor considered to be a material weakness were noted? Yes____ No____ N/A____

(q) A statement that the report is intended for the information of the Board, the New Jersey Department of Education, and Federal awarding agencies? Yes____ No____

(r) The signature of the public accountant who performed the audit? Yes____ No____
(The audit report must be signed by the individual making the audit or in charge of the audit and not by the firm or corporation which employs the auditor.)

(s) The date of the auditor's report? Yes____ No____

21. Does the **Schedule of Findings and Questioned Costs** include the following four components:

(a) A Summary of the Auditor's Results which includes:

i. The type of report issued on the financial statements? Yes____ No____

ii. Internal control over financial reporting:

i. material weakness(es) identified? Yes____ No____

ii. significant deficiency(ies) identified? Yes____ No____

iii. A statement as to whether noncompliance material to the financial statements were disclosed by the audit of the financial statements? Yes____ No____

iv. Internal Control Over Major Programs: Where applicable, a statement as to whether or not material weaknesses were identified. Yes_____ No_____

A statement as to whether significant deficiencies were identified (reported). Yes_____ No_____

For federal awards? Yes____ No____ N/A____

For state financial assistance? Yes____ No____ N/A____

v. The type (unqualified, qualified, adverse, or disclaimer) of report the auditor issued on compliance for major programs:

For federal awards? Yes____ No____ N/A____

For state financial assistance? Yes____ No____ N/A____

vi. A statement as to whether the audit disclosed any audit findings which the auditor is required to report:

For federal awards? Yes____ No____ N/A____

For state financial assistance? Yes____ No____ N/A____

vii. An identification of major programs:

For federal awards (CFDA)? Yes____ No____ N/A____

For state financial assistance? Yes____ No____ N/A____

viii. The dollar threshold used to distinguish between Type A and Type B programs was computed correctly:

For federal awards?

CPA FIRM DOE Calculation

Yes____ No____ N/A____

For state financial assistance?

CPA FIRM DOE Calculation

Yes____ No____ N/A____

ix. A statement as to whether the auditee qualified as a low-risk auditee:
For federal awards? Yes____ No____ N/A____
For state financial assistance? Yes____ No____ N/A____

x. Do programs identified by NJDOE review calculation as Type A or B major programs on the Schedules of Expenditures agree with those identified on the Schedules of Findings and Questioned Costs (Section I – Summary of Auditor's Results) and the Single Audit Summary Sheet section D items # 28 and #32
:For federal awards and the SF-SAC? Yes____ No____ N/A____
:For state financial assistance? Yes____ No____ N/A____
If No, has the program been audited in either of the two preceding years?
For federal awards? Yes____ No____ N/A____
For state financial assistance? Yes____ No____ N/A____

(b) Financial Statement Findings relating to the financial statements which are required to be reported in accordance with GAGAS? Yes____ No____ N/A____

(c) Findings and questioned costs for Federal awards as per A-133 (Sec.510 (a) and (b))? Yes____ No____ N/A____

(d) Findings and questioned costs for State financial assistance? Yes____ No____ N/A____

22. Does the Summary Schedule of Prior Audit Findings include the following :

(a) The reference numbers the auditor assigns to audit findings, including the fiscal year in which the finding initially occurred? Yes____ No____ N/A____

(b) For repeat audit findings, the cross-reference to the current year audit finding number? Yes____ No___ N/A____

(c) The status of all audit findings included in the prior audit's schedule of findings and questioned costs relative to Federal awards and State Financial Assistance? Yes____ No____ N/A____

(d) Audit findings reported in the prior audit's summary schedule of prior audit findings as follows:

i. When fully corrected the summary schedule need only list the findings and state that corrective action was taken. Yes____ No____ N/A____

ii When not corrected or only partially corrected, the summary schedule must describe the planned corrective action as well as any partial corrective action taken. Yes____ No____ N/A____

iii. When corrective action is significantly different from corrective action previously reported in a corrective action plan or in the Federal agencies or pass-through entity's management decision, the summary schedule shall provide an explanation. Yes____ No____ N/A____

iv. When the auditee believes the audit findings are no longer valid or does not warrant further action, the reasons for this position shall be described in the summary schedule. Yes____ No____ N/A____

23. Has an acceptable Corrective Action Plan been submitted to the department with the Audit Synopsis through the county office of education? Yes____ No____

24. Has a copy of the Federal Data Collection Form as per USOMB Circular A-133 been received by the department if auditee expended over $500,000 in federal financial assistance?

Yes____ No____ N/A____

III. Comments and Recommendations

1. Does the Auditor's Management Report contain comments as outlined in The Audit Program as to the accuracy and completeness of financial reports and claims for advances or reimbursement to federal agencies or their representatives (i.e. Food Service Fund) and Child Nutrition Requirements? Yes____ No_____

2. Districts required to use school-based budgeting - Are all irregularities disclosed in the Audit Questionnaire included as comments and recommendations in the Auditor's Management Report? (All negative comments, exceptions, or noncompliance noted in the Audit Report should have a corresponding recommendation) Yes____ No_____ N/A____

   If answer to question 2 is "No", briefly describe omitted comments and recommendations:
   _____
   _____
   _____
   _____

3. Does the Auditor's Management Report contain all the findings reported in the Single Audit Section of the CAFR? Yes____ No_____ N/A____

4. Does the Auditor's Management Report provide comments both negative and positive on significant findings and recommendations from the previous audit to determine whether appropriate corrective actions had been taken? Yes_____ No_____ N/A____