

Auditors should reference the link above for the appropriate language to be included if significant deficiencies or material weaknesses are identified.

SAS No. 117, *Compliance Audits* establishes standards and provides guidance on performing and reporting (in accordance with GAAS, Government Auditing Standards, and a governmental audit requirement that requires an auditor to express an opinion on compliance) on an audit of an entity's compliance with applicable compliance requirements of a governmental audit requirement. SAS No. 117 is effective for compliance audits for fiscal periods ending on or after June 15, 2010.

Illustrative Auditor's Reports Under OMB Circular A-133 (13-1 through 13-6), revised through SAS No. 117, were published by the AICPA on April 27, 2011 and are available at:

http://www.aicpa.org/InterestAreas/GovernmentalAuditQuality/Resources/IllustrativeAuditorsReports/DownloadableDocuments/IllustrativeAuditReportsCH13_04012011.pdf

<i>Example No.</i>	<i>Title</i>
13-1	Report 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 OMB Circular A-133 (<i>Unqualified Opinion on Compliance; No Material Weaknesses or Significant Deficiencies in Internal Control Over Compliance Identified</i>)

New Jersey Specific References to be included:

- In paragraph 1, sentence 1, the phrase “*and the New Jersey State Aid/Grant Compliance Supplement*” should be added after the reference to the OMB Circular A-133 Compliance Supplement.
- In paragraph 2, sentence 1, the phrases “*the audit requirements as prescribed by the Division of Finance and Regulatory Compliance, Department of Education, State of New Jersey*” and “*New Jersey OMB’s Circular 04-04, Single Audit Policy for Recipients of Federal Grants, State Grants and State Aid*” should be added in the sentence.
- In paragraph 2, sentence 2, the phrase “*and New Jersey OMB’s Circular 04-04*” should be added after the reference to OMB A-133.
- In paragraph 3, sentence 2, the phrase “*and New Jersey OMB’s Circular 04-04*” should be added after the reference to OMB A-133.
- The New Jersey Department of Education should also be included in the list of agencies for which the report is intended for use.

13-6	Schedule of Findings and Questioned Costs
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The sample audit reports listed above are based on the assumption that no qualifications of opinion are required. Reports 13-2 through 13-5 include language as to reportable instances of non-compliance and separate communications to management of immaterial instances of non-compliance and certain matters involving internal control audit findings that should be included in the reports if such findings apply. Auditors should reference the link above for the appropriate language to be included if significant deficiencies or material weaknesses are identified.