ENTITY 2017 ICQs

June 30, 2017

SINGLE AUDIT
FEDERAL CONTROL RISK ASSESSMENT

Common Requirements:
Federal Program:

Relevant Federal Controls	Federal Requirements (from below)	Tests of Controls and/or W/P Ref.*

Common Requirements:

A	Activities Allowed or Unallowed	**F**	Equipment and Real Property Management	**K**	Reserved
B	Allowable Costs/Cost Principles	**G**	Matching, Level of Effort, Earmarking	**L**	Reporting
C	Cash Management	**H**	Period of Performance	**M**	Subrecipient Monitoring
D	Reserved	**I**	Procurement and Suspension and Debarment	**N**	Special Tests and Provisions
E	Eligibility	**J**	Program Income		

* If deviations are noted, the auditor should make inquiries to understand the consequences of the deviation(s) and determine whether the test of controls can be relied upon, whether additional tests are necessary and whether the risk of material non-compliance needs to be addressed through substantive procedures.

Did control or fraud risk change based on the tests of controls or other procedures? ____Yes ____No

If yes, describe the effect on substantive testing.