COMMUNITY COLLEGE 2018 Audit Programs

June 30, 2018 **SINGLE AUDIT**

PROCEDURE	OBJ.	DONE BY	W/P REF	N/A	REMARKS
O. MISCELLANEOUS PROVISIONS:					
1. If the College is a pass-through agency of federal funds, ensure the appropriate receipts/revenues and disbursements/expenditures are recognized in compliance with GASB 24.					
2. Prepare the Data Collection Form. (The federal programs listed in Part II Federal Awards should be in the same order as the Schedule of Expenditures of Federal Awards and any program with ARRA funds should be listed on a separate line and include the prefix "ARRA - " in the federal grant program name.)					
4. Obtain Corrective Action Plan for Federal Audit Findings from the College (prepared on College letterhead) and review for propriety.					
5. Obtain Summary Schedule of Prior Federal Audit Findings from the College (prepared on College letterhead) and review for propriety.					
6. Determine if risk of material misstatement due to fraud or error has changed based on results of substantive tests performed. If so, perform appropriate procedures.					
ALTERNATE/ADDITIONAL PROCEDURES:					
CONCLUSION:					
We have performed procedures sufficient to achieve the audit objectives for Single Audit requirements and the results of these procedures are adequately documented in the accompanying work papers.					
In-charge _____ Date _____					
Manager _____ Date _____					
Independent Reviewer _____ Date _____					