

ENTITY 2023 Audit Programs

June 30, 2023

CSLFRF EXAMINATION
ATTESTATION RISK ASSESSMENT SUMMARY

COMPLIANCE STANDARD	Inherent Risk				Control Risk				TOC (y/n)	Risk of Material Noncompliance				Allowable Detection Risk
	High	Mod	Low	Over All	Max					Max	Mod	Low	Over All	
Activities Allowed or Unallowed														
Allowable Costs/Cost Principles														

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ATTESTATION RISK ASSESSMENT SUMMARY

COMPLIANCE STANDARD	IDENTIFIED RISKS OF MATERIAL NONCOMPLIANCE DUE TO FRAUD OR ERROR	RESPONSE TO RISK and EXAMINATION APPROACH
Activities Allowed or Unallowed	None	No risks identified.
Allowable Costs/Cost Principles	None	No risks identified.

PRELIMINARY ATTESTATION RISK ASSESSMENT:

Based on previous experience with the (Entity), and knowledge of the (Entity's) operations, attestation risk will be assessed at **low**.

FINAL ATTESTATION RISK ASSESSMENT:

As of the end of fieldwork, per testing, observations, etc., the final assessment of attestation risk is **Low**. Note: If final risk is assessed at medium or high, please contact the Manager.

Purpose: To document preliminary and final audit risk assessment.