

ENTITY 2023 Audit Programs

June 30, 2023

CSLFRF EXAMINATION
ALTERNATIVE COMPLIANCE

PROCEDURE	OBJ.	DONE BY	W/P REF	N/A	REMARKS
<p>Audit Objectives:</p> <p>A. The Entity has complied with laws and regulations affecting the expenditure of grant funds.</p> <p>Audit Procedures:</p> <p>A. Review applicable reference material:</p> <ol style="list-style-type: none"> Part IV "Requirements for an Alternative Compliance Examination Engagement for Recipients that Would Otherwise Be Required to Undergo a Single Audit or Program-Specific Audit as a Result of Receiving Coronavirus State and Local Fiscal Recovery of Funds" of the CSLFRF section of the 2023 OMB Compliance Supplement CFR Part 200, Subpart F. AICPA Statements on Standards for Attestation Engagements, AT-C section 105, Concepts Common to All Attestation Engagements, AT-C section 205, Assertion-Based Examination Engagements and AT-C section 315, Compliance Attestation. U. S. Department of the Treasury, Coronavirus State and Local Fiscal Recovery Funds: Overview of the Final Rule. (https://home.treasury.gov/system/files/136/SLFRF-F-Final-Rule-Overview.pdf) AICPA "GACQ Practice Aid: Compliance Attestation Examination Engagements of Certain Eligible Recipients of the Coronavirus State and Local Fiscal Recovery Funds Program. <p>Specified Requirements:</p> <p>The following specified requirements should be tested in conjunction with the other tests of detail or through other appropriate tests:</p> <p>A. ACTIVITIES ALLOWED OR UNALLOWED:</p> <ol style="list-style-type: none"> Review CSLFRF expenditures to determine if recipients used CSLFRF funds for the following ineligible uses: <ol style="list-style-type: none"> Offset a reduction in net tax revenue (applicable to states and territories). Deposits into pension funds. Debt service or replenishing financial reserves (e.g., "rainy day funds"). Satisfaction of settlements and judgements. 					

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<p>e. Programs, services, or capital expenditures that include a term or condition that undermines efforts to stop the spread of COVID-19.</p> <p>B. ALLOWABLE COSTS/COST PRINCIPLES:</p> <p>1. Disbursement/expenditure was incurred for a government service traditionally provided by the government, consistent and in accordance with the government's established practices.</p> <p>Recipients are required to comply with 2 CFR 200.404(e) regarding reasonable costs, and, as such, are required to not deviate from their established practices and policies regarding the incurrence of costs.</p> <p>A cost is reasonable, if, in nature and amount, it does not exceed that which would be incurred by a prudent person at the time the decision was made to incur the cost.</p> <p>For transactions selected determine whether the costs meet the following criteria:</p> <p>a. Cost was necessary and reasonable for the performance of the Federal award.</p> <p>b. Consistent with policies and procedures of the entity (does not deviate from established practices and policies regarding the incurrence of costs, which may unjustifiably increase the Federal award's cost).</p> <p>c. Supported by underlying documentation.</p> <p>d. Determined in conformity with general accepted accounting principles, as applicable.</p> <p>2. Determine costs did not consist of improper payments including:</p> <p>a. Payments which should not have been made or were for incorrect amounts (including overpayments and underpayments) under statutory, contractual, administrative or other legally applicable requirements.</p> <p>b. Payments which do not account for credit for applicable discounts.</p> <p>c. Duplicate payments.</p> <p>d. Payments to an ineligible party or for an ineligible good or service.</p>					

