

ENTITY 2023 Audit Programs

June 30, 2023

CSLFRF EXAMINATION
COMPLETION OF EXAMINATION ENGAGEMENT

PROCEDURE	DONE BY	W/P REF	N/A	REMARKS
<p>Objectives:</p> <p>A. Written representations have been obtained from responsible officials. (AT-C 205.51 and 315.25)</p> <p>B. The examination engagement report has been drafted, including all examination engagement findings, and discussed with the Entity.</p> <p>Procedures:</p> <p>A. Summarize examination engagement findings.</p> <p>B. Draft the alternative compliance examination engagement report, including all findings noted during the examination engagement. (AT-C 205.63 and 315.26)</p> <p>C. Conduct an exit conference with the Entity. For a city: In addition to the City Clerk and the City Administrator, request the Mayor and/or a City Council Member(s) to attend. For a county, in addition to the County Auditor, request the BOS Chair attend. Document communication of:</p> <ol style="list-style-type: none"> 1. Examination engagement findings. 2. Accounting problems that may affect the bill. 3. Determine and document any changes to the procedures agreed to in the engagement letter and discuss with Entity officials. <p>D. If the Mayor and/or a City Council member or BOS Chair could not attend the exit conference, document separate communication of the examination engagement findings to those charged with governance.</p> <p>E. Summarize and evaluate misstatements noted during the audit, if any.</p> <ol style="list-style-type: none"> 1. Determine whether uncorrected misstatements are material, individually or in the aggregate. (AT-C 205.60) 2. Communicate to the responsible party uncorrected misstatements (AT-C 205.87) <p>F. Determine and document the type of opinion rendered on compliance. Document reasons for variances from unmodified opinions and discuss the reasons with those charged with governance.</p> <p>G. Determine the appropriate date of the examination engagement report. As required by AT-C 205.63n and 315.26r, the report should be dated no earlier than the date on which the procedures have been completed, the findings are determined and the examination engagement documentation has been reviewed.</p>				

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