

**ENTITY** \_\_\_\_\_ 2023 ICQs \_\_\_\_\_

June 30, 2023

**SINGLE AUDIT**  
**CONTROL ACTIVITIES**

<b>Common Requirements:</b>
<b>Federal Program:</b>

Briefly summarize how the controls were determined to be implemented.

Summary of Internal Control Weaknesses and Areas of Potential Non-compliance:

Planned assessment of control risk:

Approach to Test of Controls:

Approach to Substantive Tests: What audit procedures are planned to achieve audit objectives and low audit risk considering the nature, timing and extent of procedures?