

ENTITY 2023 ICQs

June 30, 2023

**SINGLE AUDIT
REPORTING**

| QUESTION | YES | NO | N/A | REMARKS |
|--|-----|----|-----|---------|
| <p>CONTROL OBJECTIVES: To provide reasonable assurance reports of federal awards submitted to the federal awarding agency or pass-through entity include all activity of the reporting period, are supported by underlying accounting or performance records and are fairly presented in accordance with program requirements.</p> <p><u>Control Environment</u></p> <ol style="list-style-type: none"> 1. Do persons preparing, reviewing and approving the reports possess the required knowledge, skills and abilities? 2. Does management's attitude toward reporting promote accurate and fair presentation? 3. Is there appropriate assignment of responsibility and delegation of authority for reporting decisions? <p><u>Risk Assessment</u></p> <ol style="list-style-type: none"> 1. Do procedures exist to identify risks of faulty reporting caused by such items as lack of current knowledge of, inconsistent application of or carelessness or disregard for standards and reporting requirements of federal awards? 2. Has underlying source data or analysis for performance or special reporting that may not be reliable been identified? <p><u>Control Activities</u></p> <ol style="list-style-type: none"> 1. Do written policies exist to establish responsibility and provide the procedures for periodic monitoring, verification and reporting of program progress and accomplishments? 2. Is there a tracking system which reminds staff when reports are due? 3. Is the general ledger or other reliable records the basis for the reports? 4. Are supervisory review of reports performed to assure accuracy and completeness of data and information included in the reports? 5. Is the required accounting method used (e.g., cash or accrual)? <p><u>Information and Communication</u></p> <ol style="list-style-type: none"> 1. Does an accounting or information system exist to provide for the reliable processing of financial and performance information for federal awards? | | | | |

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| <u>Monitoring</u> | | | | |
| 1. Do communications from external parties corroborate information included in the reports for federal awards? | | | | |
| 2. Are reports periodically compared with supporting records? | | | | |