

**AGENCY** 2023 Audit Programs

June 30, 2023

**OPINION, DISCLOSURES AND  
OTHER REPORT INFORMATION**

## A. Independent Auditor's Report on the financial statements:

1. Type of opinion rendered for each opinion unit and reason for modification of opinion, if applicable:

Governmental Activities	U	Q	D	A
Business Type Activities	U	Q	D	A
Major Fund – General	U	Q	D	A
Major Fund – Debt Service	U	Q	D	A
Major Fund – Capital Projects	U	Q	D	A
Additional Major Fund -	U	Q	D	A
Additional Major Fund -	U	Q	D	A
Additional Major Fund -	U	Q	D	A
Aggregate Remaining Fund Information	U	Q	D	A
Aggregate Discretely Presented Component Units	U	Q	D	A

2. Reliance on opinion of other auditors properly included in the Independent Auditor's Report: Y N N/A

3. Is the auditor required to be independent of the Agency, and does the auditor meet the ethical responsibilities? (AU-C 700.28) Y N

4. Are there conditions or events, considered in the aggregate, that raise substantial doubt about the Agency's ability to continue as a going concern for a reasonable period of time? (AU-C 700.36) Y N

5. Required Supplementary Information (RSI) - Disclaim an opinion on the unaudited information (AU-C 730) (check applicable):

☐ MD&A ☐ Budgetary Comparison ☐ Total OPEB Liability and Related Ratios  
☐ Proportionate Share Of Net Pension Liability ☐ Contributions Schedule  
☐ Other \_\_\_\_\_

6. Supplementary information (SI) accompanying basic financial statements - Include an "in relation to" opinion (AU-C 725) (check if applicable):

☐ Schedules #1 to #\_\_ (including SEFA Schedule – Y or N/A)

Prior year information audited by whom and type of opinion(s) rendered (for multiple opinions, please describe in the space below):

Years:

\_\_\_\_\_ AOS U Q D A  
 \_\_\_\_\_ Other auditors U Q D A

7. Other information (OI) (Normally applicable only for ACFR audits) – Disclaim an opinion on the unaudited information (AU-C 720) (check applicable):

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- ☐ Introductory section      ☐ Statistical section  
☐ Other \_\_\_\_\_