

AGENCY 2023 Audit Programs

June 30, 2023

FINANCIAL REPORTING ENTITY

PROCEDURE	OBJ.	DONE BY	W/P REF	N/A	REMARKS
Audit Objectives and Related Assertions:					
A. The financial reporting entity of the Agency is properly defined and the presentation in the financial statements is correct. (10,11,12,13)					
B. Relationships with organizations other than component units are identified and properly reported on. (10,11,12,13)					
Audit Procedures:					
A. Evaluate potential component units (CU) of the Agency to determine if they are CUs and, if so, the method of presentation.	A				
1. Yes – is a CU.					
a. Blended presentation.					
b. Discrete presentation.					
c. Related organization note disclosure.					
2. No – is not a CU.					
a. Is part of the Agency and should be reported in same manner as other departments/divisions of the Agency.					
b. Exclude from presentation.	B				
B. Identify relationships with organizations other than component units:					
1. Related organizations.					
2. Joint ventures.					
3. Jointly governed organizations.					
4. Component units and related organizations with joint venture characteristics.					
5. Pools.					
6. Undivided interests.					
7. Cost-sharing arrangements.					
C. If financial statements are separately issued, they should be prepared as though the Agency is a primary government (PG) (with appropriate disclosures).	A				
D. Determine the reporting/disclosure is correct for separately issued financial statements and the ACFR.	A				

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<p><u>ALTERNATE/ADDITIONAL PROCEDURES:</u></p>					
<p><u>CONCLUSION:</u></p> <p>We have performed procedures sufficient to achieve the audit objectives for the financial reporting entity and the results of these procedures are adequately documented in the accompanying work papers.</p>					