

AGENCY 2023 Audit Programs

June 30, 2023

INDEPENDENT REVIEWER QUESTIONNAIRE

QUESTION	YES	NO	N/A		
1. Is the audit evidence and documentation for all significant unusual or unexpected balances or relationships noted during planning or the course of the audit adequate?					
2. Have you reviewed the audit conclusions on all material items in the financial statements?					
3. Have all review notes been adequately resolved?					
4. Have you reviewed and do you concur with the In-charge Review Questionnaire?					
5. Have you reviewed and do you concur with the Manager Review Questionnaire?					
6. Based on your review, are the financial statements fairly presented?					
7. For any significant unusual or unexpected balances or relationships noted in your review of the audit report not previously identified, has adequate audit evidence and documentation been obtained?					
8. Do the basic financial statements, supplementary information and the comments and recommendations appear to be materially correct?					
9. Is the required supplementary information (RSI) included, if applicable, and has it been evaluated for reasonableness?					
10. Is the auditor's report on financial statements appropriate based on our audit and the financial statement presentation?					
11. Is the auditor's report on internal control over financial reporting and on compliance and other matters appropriate based on our audit?					
12. Is the information provided to the Statewide Single Audit In-charge appropriate based on our audit?					
13. Does the draft audit report comply with professional and office reporting standards?					
<u>COMMENTS</u> (required for "No" answers):					
Initials and Dates					
Statewide ACFR		Statewide Single Audit		Management Report	
Initials	Date	Initials	Date	Initials	Date
Independent Reviewer					