

AGENCY 2023 Audit Programs

June 30, 2023

INCHARGE REVIEW QUESTIONNAIRE

| QUESTION | YES | NO | N/A |
|--|-----|----|-----|
| <ol style="list-style-type: none"> 1. Was the scope of our audit in accordance with our audit plan? 2. Have you informed the Manager of all identified problems and internal control weaknesses which resulted in significant modification in the audit program and have you obtained the Manager's concurrence with the modifications? 3. Have you gathered enough evidence to satisfy the audit program objectives? 4. Are you satisfied the evidence gathered does not disclose suspicion of abuse, fraud, violations of statutory, regulatory and contractual provisions or other illegal acts other than those noted in the statutory comments of the report? 5. Are you satisfied we have a reasonable basis for the expression of an opinion on each opinion unit and the workpaper documentation supports the opinions we are expressing on each opinion unit? 6. Are you satisfied with the results of the limited procedures performed for required supplementary information, supplementary information and other information, if applicable? 7. Are you satisfied there is not substantial doubt about the Agency's ability to continue as a going concern, or if there is substantial doubt, the appropriate disclosures were made and an explanatory paragraph was included in the Independent Auditor's Report? 8. Are you satisfied we have a reasonable basis for and the workpapers support our statement in the Independent Auditor's Report on Compliance and on Internal Control over Financial Reporting for instances of non-compliance required to be reported under Government Auditing Standards? 9. Are you satisfied we have a reasonable basis for expressing an opinion on the Agency's compliance with the common requirements applicable to major federal programs? 10. Are you satisfied we have obtained an adequate understanding of the design of internal controls, determined whether these controls have been implemented and assessed control risk? 11. Are you satisfied we have reduced the detection risk to a reasonable level? 12. Have all applicable items on the audit planning, questionnaires and audit program been completed and workpapers properly indexed and signed or initialed by those doing the work? 13. Have all significant unusual or unexpected balances or relationships noted during planning or the course of the audit been adequately investigated and documented? 14. Has the work of all assistants been thoroughly reviewed? 15. Have review notes been adequately resolved? | | | |

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|---|-----|----|-----|
| <p>16. Are you satisfied the planned level of the risk of material misstatement due to fraud or error did not increase based on the accumulated results of the audit procedures performed during fieldwork? (AU-C 240.34)</p> <p>17. Has there been appropriate communication with the other audit team members throughout the audit regarding information or conditions indicative of risk of material misstatement due to fraud or error?</p> <p>18. Have you documented the success and/or failures of procedures performed based on the planned risk assessment in the items for next year section?</p> <p>19. Have you discussed with the Agency and prepared draft comments or memoranda regarding communication of the following to the Agency:</p> <ul style="list-style-type: none"> a. Management suggestions? b. All significant deficiencies and material weaknesses in internal controls we observed? c. All immaterial items noted during our audit? d. Non-compliance with any statutory, regulatory or contractual requirements? e. Any instances of fraud or indications fraud may exist? f. Auditor's Reports on financial statements, compliance and internal controls? <p>20. Has the audit report routing sheet:</p> <ul style="list-style-type: none"> a. Been completed and signed off? b. Been completed for the report distribution section, including addresses for non-client report recipients? <p>21. Has the news release draft been completed?</p> <p>22. Has a list been prepared of all significant pending matters which must be cleared before issuing the report?</p> <p>23. Has the Manager been informed of all pending matters?</p> <p>24. Have required engagement evaluation reports been completed by the appropriate person(s)?</p> <p>25. Are you satisfied all audit work complied with professional standards and office policies?</p> <p>26. Have all electronic workpapers been properly synchronized and checked in?</p> | | | |

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COMMENTS (required for "No" answers):

| | Initials and Dates | | | | | |
|-------------|--------------------|------|--------------|------|------------|------|
| | Statewide | | Statewide | | Management | |
| | ACFR | | Single Audit | | Report | |
| | Initials | Date | Initials | Date | Initials | Date |
| Incharge | | | | | | |
| Manager | | | | | | |
| Independent | | | | | | |
| Reviewer | | | | | | |