

AGENCY 2023 Audit Programs

June 30, 2023

ITEMS FOR COMMENT
INTERNAL CONTROL

							Evaluate Internal Control Deficiencies (D/C)							Evaluate Noncompliance (I/N)			Statewide Reports	Report of Recommendations
							Material Weakness (if A and B = Yes)				Significant Deficiency		Non-report	Non-Compliance Material?		Non-Report		Report Comment Number
							A		B		C							
							Y	N	Y	N	Y	N						
W/P Ref	Description	Prior Year Y	Prior Year N	D/C	I/N	CFDA #(s)	Y	N	Y	N	Y	N	Non-report	Y	N	Non-Report	Report Comment Number	Comment Number

D/C = Deficiency in internal control

I/N = Instances of non-compliance

A = Reasonable possibility a misstatement or noncompliance may occur and not be detected/corrected

B = Magnitude of the potential misstatement is material, either quantitatively or qualitatively

C = Deficiency is less severe than a material weakness, yet merits attention of those charged with governance

When evaluating the above internal controls deficiencies (D/C):

- (AU-C 265.09) Did the auditor determine whether multiple deficiencies which affect the same significant account or disclosure, relevant assertion, or component of internal control (if applicable), may, in combination, constitute a significant deficiency or a material weakness? _____ Yes
- (AU-C 265.10) For a deficiency or combination of deficiencies not considered a material weakness by the auditor, did the auditor consider whether prudent officials having knowledge of the same facts or circumstances, would likely reach the same conclusion? _____ Yes