ENTITY 2019 Audit Programs

June 30, 2019

ITEMS FOR COMMENT – INTERNAL CONTROL AND OTHER

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

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):

1) (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

2) (AU 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