

ENTITY 2019 ICQs

June 30, 2019

SINGLE AUDIT
SPECIAL TESTS AND PROVISIONS

QUESTION	YES	NO	N/A	REMARKS
<p>CONTROL OBJECTIVES: To provide reasonable assurance of compliance with special tests and provisions.</p> <p>Identify and list all material special provisions:</p> <p>1. _____</p> <p>2. _____</p> <p>3. _____</p> <p>4. _____</p> <p>5. _____</p> <p><u>Control Environment</u></p> <p>1. Is management committed to ensuring compliance with the special tests and provisions identified above?</p> <p><u>Risk Assessment</u></p> <p>1. Has management identified how compliance will be monitored and the related risks of failure to monitor compliance with the special tests and provisions identified above?</p> <p>2. Has management identified areas where non-compliance could likely occur?</p> <p><u>Control Activities</u></p> <p>1. Are there procedures in place to ensure the special tests and provisions identified above are met?</p> <p>2. Is there an appropriate level of supervisory review of compliance with the special tests and provisions identified above?</p> <p><u>Information and Communication</u></p> <p>1. Are individuals who are responsible for determining compliance with the special tests and provisions identified above provided with applicable requirements?</p> <p>2. Do channels of communication exist for individuals to report instances of non-compliance?</p> <p><u>Monitoring</u></p> <p>1. Does management periodically review compliance with the special tests and provisions identified above?</p>				