

June 30, 2018

SINGLE AUDIT
MISCELLANEOUS

PROCEDURE	OBJ.	DONE BY	W/P REF	N/A	REMARKS
MISCELLANEOUS PROVISIONS:					
<p>A. If the City is a pass-through agency of federal funds, ensure the appropriate receipts/revenues and disbursements/ expenditures are recognized in compliance with GASB 24.</p> <p>B. Prepare the Data Collection Form. (The federal programs listed in Part II should be in the same order as the Schedule of Expenditures of Federal Awards and any program with ARRA funds should be listed on a separate line and include the prefix "ARRA - " in the federal grant program name.)</p> <p>C. Obtain Corrective Action Plan for Federal Audit Findings from the City (prepared on City letterhead) and review for propriety.</p> <p>D. Obtain Summary Schedule of Prior Federal Audit Findings from the City (prepared on City letterhead) and review for propriety.</p> <p>E. Determine if the risk of material misstatement due to fraud or error has changed based on results of substantive tests performed. If so, perform appropriate procedures.</p>					
<u>ALTERNATE/ADDITIONAL PROCEDURES:</u>					
<u>CONCLUSION:</u>					
<p>We have performed procedures sufficient to achieve the audit objectives for Single Audit requirements and the results of these procedures are adequately documented in the accompanying workpapers.</p>					
<p>Incharge _____ Date _____</p>					
<p>Manager _____ Date _____</p>					
<p>Independent Reviewer _____ Date _____</p>					