AOS 83-1 (6/18)

CITY 2018 Audit Programs

June 30, 2018

ITEMS FOR COMMENT

							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 quantatively 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-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