

Whalen, Leonard

From: Walsh, Becky - Division of District Support <Becky.Walsh@education.ky.gov>
Sent: Monday, July 08, 2019 9:59 AM
To: agentry@dga-cpa.com; sduguid@dga-cpa.com
Cc: Whalen, Leonard; Almon, Amanda
Subject: FY2018 Dawson Springs Ind. Desk Review Findings
Attachments: 3. R Dawson Springs Independent Check list.doc; 3a. R Dawson Springs Ind Findings.pdf

Dear Auditor:

The Office of the Auditor of Public Accounts (APA), under contract with the Kentucky Department of Education (KDE), has reviewed the FY 2018 audit report(s) for technical compliance and adherence to reporting standards and contract requirements. The APA used the *Guide for Review of Financial Audit Engagements* approved by KDE. This guide was derived from the recommended reporting format contained in the AICPA Audit Guide, *Government Auditing Standards and Single Audits* in accordance with auditing standards generally accepted in the United States of America (U.S. GAAS), *Governmental Auditing Standards* (GAGAS), Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance).

The summary results from the review can be found in the *Independent Accountant's Report on Applying Agreed-Upon Procedures to the Kentucky Department of Education, Uniform Guidance Desk Reviews for the Fiscal Year Ending June 30, 2018 Audit Reports* located on APA's web site at: [APA Search Results](#).

All audits are either classified as acceptable, acceptable with deficiencies, or technically deficient. Any audit report classified as **technically deficient** must be revised and reissued by the auditor correcting **all findings and deficiencies** identified during the 2 CFR Part 200 Uniform Guidance Desk Review. The **entire revised audit report** shall be resubmitted to the local board, KDE, and all other parties to whom the original audit report was submitted within **thirty (30) days of this notification** from KDE. Individual revised audit report pages **will not** be accepted. Please note that additional fieldwork may be required by the auditor when correcting the 2 CFR Part 200 audit report findings and deficiencies. If additional fieldwork is conducted, please reissue the fieldwork and issue dates.

Please refer to the FY 2018 findings as you conduct and submit the district's FY 2019 audit report, to ensure that the same findings **are not repeated**. During KDE's initial review of the FY 2019 audit report, KDE reserves the right to require the auditor to submit a corrected audit report if the auditor fails to correct prior fiscal year desk review findings, regardless of the FY 2018 finding classification. All communication is maintained in the permanent file of each district.

If the reviewer found that you did not use the correct title, CFDA number, or cluster for a federal grant, please refer to the federal Catalog website at <https://www.cfda.gov/> and the applicable Compliance Supplement website at [2018 Compliance Supplement](#).

We appreciate the work you performed in completing the **FY 2017-2018** audits. We hope the attached report of the Uniform Guidance Desk Review findings concerning the audit your firm performed for the local school district or other subrecipients for the 2017-2018 fiscal year, are useful in completing the FY 2018-2019 audits.

Please notify KDE if you have questions or comments regarding the findings.

Sincerely,



Becky Walsh

Educational Financial Analyst, District Financial Management Branch
Division of District Support, Office of Finance & Operations

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DAWSON SPRINGS INDEPENDENT SCHOOL DISTRICT
STATEMENT OF NET POSITION
JUNE 30, 2018

	Governmental Activities	Business- Type Activities	Total
ASSETS			
Cash and cash equivalents	\$ 1,514,179	\$ 255,258	\$ 1,769,437
Accounts receivable:			
Taxes	-	-	-
Intergovernmental - indirect federal	95,285	-	95,285
Prepaid expense	-	-	-
Inventory	-	13,999	13,999
Capital assets:			
Non-depreciable	495,114	-	495,114
Depreciable (net)	5,813,358	61,046	5,874,404
Total assets	7,917,936	330,303	8,248,239
DEFERRED OUTFLOWS OF RESOURCES			
Deferred pension and postemployment benefits	698,082	154,474	852,556
Deferred amount on debt refundings	115,922	-	115,922
Total deferred outflows of resources	814,004	154,474	968,478
LIABILITIES			
Accounts payable	-	638	638
Cash overdraft	6,277	-	6,277
Unearned revenue	89,008	-	89,008
Interest payable	31,812	-	31,812
Accrued salaries and benefits	-	638	638
Noncurrent obligations			
Portion due or payable within one year:			
Bonds payable	300,789	-	300,789
Capital lease obligations	7,621	-	7,621
Note payable	10,789	-	10,789
Compensated absences	45,440	-	45,440
Portion due or payable after one year:			
Bonds payable	3,066,702	-	3,066,702
Compensated absences	93,894	1,341	95,235
Pension and postemployment benefits liabilities	3,773,773	535,911	4,309,684
Other liabilities	7,426,105	537,890	7,963,995
DEFERRED INFLOWS OF RESOURCES			
Deferred pension and postemployment benefits	203,193	43,533	246,726
Total deferred inflows of resources	203,193	43,533	246,726
NET POSITION			
Invested in capital assets, net of related debt	2,933,360	61,046	2,994,406
Capital projects	151	-	151
Unrestricted	(1,830,869)	(157,692)	(1,988,561)
Total net position	\$ 1,102,642	\$ (96,646)	\$ 1,005,996

See accompanying notes to financial statements

Finding 2
KTRS OPEB Inflow
was not included in
this amount

Finding #1, total
amounts are off
\$638

DAWSON SPRINGS INDEPENDENT SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018

NOTE 11 – OTHER POSTEMPLOYMENT BENEFITS (OPEB), continued

For the year ended June 30, 2018, the District recognized OPEB expense of \$78,153 for CERS and \$192,000 for KTRS and revenue of \$86,000 for support provided by the State. At June 30, 2018, the District reported deferred outflows of resources and deferred inflows of resources related to OPEBs from the following sources:

	CERS		Medical Insurance Fund KTRS	
	Deferred Outflows of Resources	Deferred Inflows of Resources	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ -	\$ 1,905	\$ -	\$ 21,000
Changes of assumptions	149,232	-	-	-
Net difference between projected and actual earnings on pension plan investments	-	32,412	-	-
Changes in proportion and differences between District contributions and proportionate share of contributions	-	1,592	-	-
District contributions subsequent to the measurement date	42,377	-	-	-
Total	\$ 191,609	\$ 35,909	\$ -	\$ 21,000

Of the total amount reported as deferred outflows of resources related to OPEB, \$42,377 resulting from District contributions subsequent to the measurement date and before the end of the fiscal year will be included as a reduction of the collective net OPEB liability in the year ended June 30, 2019. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in the District's OPEB expense as follows:

Years Ending June 30	CERS	KTRS
2018	\$ 19,499	\$ -
2019	19,499	(5,000)
2020	19,499	(5,000)
2021	19,499	(5,000)
2022	27,602	(6,000)
Thereafter	7,725	-
Total	\$ 113,323	\$ (21,000)

Finding 2
Amount was not presented as part of Total Inflows on Stat of NP see pg below

DAWSON SPRINGS INDEPENDENT SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018

NOTE 10 – PENSION PLANS, continued

<u>County Employees Retirement System (CERS)</u>	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience	\$ 2,477	\$ 50,689
Change of assumptions	368,474	-
Net differences between projected and actual earnings on pension plan investments	158,149	133,450
Changes in proportion and difference between District contributions and proportionate share of contributions	1,288	26,678
District contributions subsequent to the measurement date	<u>130,559</u>	<u>-</u>
Total	<u><u>\$ 660,947</u></u>	<u><u>\$ 210,817</u></u>

The amount of \$130,559 reported as deferred outflows of resources related to CERS pensions resulting from District contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2019. Other amounts reported as deferred outflows of resources and deferred inflows related to pensions will be recognized in pension expense as follows:

Years Ended	June 30,	
Finding#2 Inflow Total does not agree with Statement of Net Position	2018	\$ 142,659
	2019	140,522
	2020	62,030
	2021	(25,640)
	2022	-
	Thereafter	-
	Total	<u><u>\$ 319,571</u></u>

$$210,817 + 35,909 + 21,000 \text{ (pg above)} = 267,726$$

Actuarial assumptions – The total pension liability in the June 30, 2017 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

	<u>CERS</u>	<u>KTRS</u>
Inflation	2.30%	3.00%
Projected salary increases	3.05%	3.50-7.30%
Investment rate of return, net of investment expense and inflation	6.25%	7.50%

**Auditor of Public Accounts
KY Department of Education – Agreed-Upon Procedures
Desk Review Guide
06/30/2018**

Auditee: Dawson Springs Independent School District

CPA Firm Name: Duguid, Gentry & Associates

Audit Report Date: November 12, 2018

Auditor who completed this form: Adam Gordon

Finding Number	Current Year Desk Review Findings	Question Number
1	The Statement of Net Position contained less significant math errors.	I.A; I.E
2	The KTRS OPEB Inflow was not included in the total Deferred Inflows in the Statement of Net Position.	I.E

CPA Firm Name: York, Neel & Associates, LLP

Finding Number	Prior Year Desk Review Findings	Resolution
1	The Statement of Net Position and the Statement of Cash Flows – Proprietary Fund contained less significant math errors.	Partially Resolved

**Guide for Review of
Financial Audit Engagements**

Item #	Standards/Requirements	Checklist Reference Number	Acceptable	Acceptable with Deficiencies	Technically Deficient
I.	Prior Year Findings and Other Items	I. A – E	X Finding#1	X Finding#2	
II.	Qualifications and Independence	II. A	X		
III.	Reporting				
	A. Independent Auditor's Report	III. A 1 – 12	X		
	B. Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	III. B 1 – 15	X		
	C. Report on Compliance for Each Major Federal Program and on Internal Control Over Compliance in Accordance with Uniform Guidance	III. C 1 – 15	X		
	D. Schedule of Expenditures of Federal Awards	III. D 1 – 5	X		
	E. Schedule of Findings and Questioned Costs	III. E 1 – 4	X		
	F. Corrective Action Plan	III. F 1	X		
	G. Summary Schedule of Prior Audit Findings	III. G 1 - 3	X		
	H. Management Letter	III. H 1 – 4	X		
	Conclusion: Overall Assessment of Report (Check one)			X	

Acceptable: This means the audit report contains no quality issues or only minor quality issues that do not require corrective action for the audit under review.

Acceptable with Deficiencies: This means the audit report contains quality deficiencies that should be brought to the attention of the auditor (and auditee, where appropriate) for correction in future audits.

Technically Deficient: This means the audit report contains quality deficiencies that may affect the reliability of the audit report, and which must be corrected in the audit report under review.

The questions have been derived principally from the pronouncements listed below.

References to Standards

The guide includes abbreviated references to certain professional literature as follows:

AU-C	<i>Professional Standards – Statements on Auditing Standards (Clarified)</i> , AICPA
SLG	<i>State and Local Governments</i> , with conforming changes as of March 1, 2018, AICPA.
CFR	Code of Federal Regulations
GAO	<i>Government Auditing Standards</i> , 2011 Revision
GASSA	<i>Government Auditing Standards and Single Audits – Clarified</i> , with conforming changes as of March 1, 2018, AICPA

I. PRIOR YEAR FINDINGS AND OTHER ITEMS

Review Item	Yes	No	N/A	Comments & Pg. Number
A. If the prior year desk review was performed by the APA, review last year's audit report and desk review findings and follow up on desk review findings that might impact this year's review. Are all prior year desk review findings corrected in the current year audit report?		X		Finding #1 pg13
B. a. Are the financial statements titled appropriately and consistently throughout the report? <i>NOTE: The Statement of Net Assets is now called the Statement of Net Position due to GASB 63. Make sure the financial statement is appropriately titled throughout the report.</i>	X			
b. Do the relevant financial statements (Statement of Activities; Statement of Revenues, Expenditures, and Changes in Fund Balance; Statement of Revenues, Expenses, and Changes in Net Position; Statement of Cash Flows; Statement of Changes in Fiduciary Net Position) reference "for the year ended"? <i>[NOTE: If this is not a 12 month audit, investigate differences. This could indicate a change in year-end and you may need an additional financial statement for prior months. All school Finance Audits are one year audits.]</i> [2 CFR 200.510 (a)]	X			
C. Compare current year financial statements to last year's financial statements. Does the ending balance on the Statement of Activities on last year's basic financial statement agree with the beginning balance of the current year's basic financial statement? <i>[NOTE: If not, check for a note indicating restated balance(s). The auditor may need to check online or the prior year file to review last year's financial statement. If the auditor is unable to locate the last year's financial statement from the website or the prior year file, check N/A.]</i>	X			
D. Review notes to financial statements: Are there grants receivable or unearned grant revenue? <i>[NOTE: There are always grant receivables and unearned income in district audits because districts have to zero out the special revenue fund because of the way the software works.]</i>	X			
E. Are the financial statements and notes to the financial statements formatted correctly, mathematically correct and in agreement?		X		Findings 1 Pg 13 Finding#2 13,45,52

II. QUALIFICATIONS AND INDEPENDENCE

Review Item	Yes	No	N/A	Pg. Number
A. Is the report free of indications that the auditor is not independent or is not qualified to perform the audit? <i>[Note: Reviewers may wish to answer this question after completion of the checklist. If a question arises concerning the licensing of a public accountant, State-licensing authorities should be able to provide the necessary information.]</i> (GAO 3.02-.59, 3.69-.75; AU-C 200.15).	X			

III. REPORTING

The reporting section of this guide is organized in accordance with the recommended reporting format contained in the AICPA Audit Guide, *Government Auditing Standards and Single Audits*. Other reporting formats containing the required elements are acceptable. Reports may be combined or separated.

AICPA Standards Relating to Audit Conclusions and Reporting

- Communicating Internal Control Related Matters Identified in an Audit (AU-C 265)
- Forming an Opinion and Reporting on Financial Statements (AU-C 700)
- Modifications to the Opinion in the Independent Auditor's Report (AU-C 705)
- Emphasis-of-Matter Paragraphs and Other-Matter Paragraphs in the Independent Auditor's Report (AU-C 706)
- Consistency of Financial Statements (AU-C 708)
- Other Information in Documents Containing Audited Financial Statements (AU-C 720)
- Supplementary Information in Relation to the Financial Statements as a Whole (AU-C 725)
- Required Supplementary Information (AU-C 730)
- Compliance Audits (AU-C 935)

Additional GAGAS Requirements for Reporting on Financial Audits

GAGAS establishes requirements for reporting on financial audits in addition to the reporting requirements contained in the AICPA standards. Auditors should comply with these additional requirements when citing GAGAS in their reports. The additional requirements relate to:

- Reporting auditors' compliance with GAGAS (GAO 4.18)
- Reporting on internal control and compliance with provisions of laws, regulations, contracts, and grant agreements (GAO 4.19-.22)
- Communicating deficiencies in internal control, fraud, noncompliance with provisions of laws, regulations, contracts, and grant agreements, and abuse (GAO 4.23-.32)
- Reporting views of responsible officials (GAO 4.33-.39)
- Reporting confidential and sensitive information (GAO 4.40-.44)
- Distributing reports (GAO 4.45)

Review Item		Yes	No	N/A	Comments & Pg. Number
A. Independent Auditor's Report (Opinion on Basic Financial Statements Accompanied by Required Supplementary Information and Supplementary Information)					
Does the auditor's written report contain the following: (AU-C 700.22, .A16-.A17)					
1.	A title that includes the word <i>Independent</i> ? (AU-C 700.23, .A18)	X			
2.	An appropriate addressee? (AU-C 700.24, .A19)	X			
3.	An introductory paragraph that: (AU-C 700.25, A20-.A23)				
	a. Identifies the entity whose financial statements have been audited?	X			
	b. States that the financial statements have been audited?	X			
	c. Identifies the title of each statement that the financial statements comprise?	X			
	d. Specifies the date or period covered by each financial statement that the financial statements comprise?	X			
4.	The report contains:				
	a. A section with the heading "Management's Responsibility for the Financial Statements." (AU-C 700.26)	X			
	b. A statement that describes management's responsibility for the preparation and fair presentation of the financial statements? (AU-C 700.27-.28, .A24-.A25) <i>Note: The description should not be referenced to a separate statement by management about such responsibilities if such a statement is included in a document containing the auditor's report.</i>	X			
	c. A statement that this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error? (AU-C 700.27, .A24)	X			
5.	The report contains: (AU-C 700.29)				
	a. A section with the heading "Auditor's Responsibility." (AU-C 700.29)	X			
	b. A statement that the responsibility of the auditor is to express an opinion on the financial statements based on the audit? (AU-C 700.30, .A26)	X			

Review Item	Yes	No	N/A	Comments & Pg. Number
c. A statement that the audit was conducted in accordance with generally accepted auditing standards of the United States of America and explains that those standards require that the auditor plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement? (AU-C 700.31, .A27-.A28)	X			
d. In those cases where the auditor conducted the audit in accordance with another set of auditing standards in addition to GAAS (for example, <i>Government Auditing Standards</i>), the auditor's report identified the other set of auditing standards as well as their origin? (AU-C 700.42-.43, .A42)	X			
e. Describes an audit by stating that (a) an audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements; (b) the procedures selected depend on the auditor's judgment including the assessment of the risks of material misstatements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control, and accordingly, no such opinion is expressed; and (c) an audit includes evaluating the appropriateness of the accounting policies used and the reasonableness of significant accounting estimates made by management, as well as the overall presentation of the financial statements? (AU-C 700.32)	X			
f. States that the auditor believes that the audit evidence obtained is sufficient and appropriate to provide a basis for the auditor's opinion? (AU-C 700.33)	X			
6. The report expresses an opinion on the financial statements that:				

Review Item	Yes	No	N/A	Comments & Pg. Number
a. When issuing an Unmodified Opinion , contains a paragraph with the heading "Opinion" stating the financial statements present fairly, in all material respects, the financial position of the entity as of the balance sheet date and the results of its operations and its cash flows for the period then ended, in accordance with the applicable financial reporting framework (the framework should be identified) and its origin? (AU-C 700.34-.36, .A9, .A29-.A31)	X			
b. When issuing a Modified Opinion on the financial statements includes, in addition to the specific elements required by section AU-C 700, a paragraph in the auditor's report that provides a description of the matter giving rise to the modification. The auditor should place this paragraph immediately before the opinion paragraph in the auditor's report. (AU-C 705.17-.18)			X	
c. When the auditor modifies the audit opinion, uses a heading that includes "Basis for Qualified Opinion," "Basis for Adverse Opinion," or "Basis for Disclaimer of Opinion," as appropriate, for the opinion paragraph? (AU-C 705.17, .A20-.A23)			X	
7. Emphasis-of-Matter Paragraphs in the Independent Auditor's Report (when applicable) If the auditor included an emphasis-of-matter paragraph in the auditor's report, did the auditor: (AU-C 706.07)				
a. Include it immediately after the opinion paragraph in the auditor's report?	X			
b. Use the heading "Emphasis of Matter" or other appropriate heading? (AU-C 706.A4)	X			
c. Include in the paragraph a clear reference to the matter being emphasized and to where relevant disclosures that fully describe the matter can be found in the financial statements?	X			
d. Indicate that the auditor's opinion is not modified with respect to the matter emphasized? (AU-C 706.A5)	X			
8. Other-Matter Paragraphs in the Independent Auditor's Report (when applicable)				

Review Item	Yes	No	N/A	Comments & Pg. Number
Did the auditor include an "Other-Matter(s)" paragraph in the auditor's report on the financial statements to refer to the required supplementary information, that included language to explain the following circumstances, as applicable: (AU-C 730.07)				
a. Use the heading "Required Supplementary Information" or other appropriate heading? (AU-C 706.08)	X			
b. The required supplementary information is included and the auditor has applied the appropriate audit procedures?	X			
c. The required supplementary information is omitted, if applicable?			X	
d. Some required supplementary information is missing and some is presented in accordance with the prescribed guidelines, if applicable?			X	
e. The auditor has identified material departures from the prescribed guidelines, if applicable?			X	
f. The auditor is unable to complete the required audit procedures, if applicable?			X	
g. The auditor does not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance?	X			
9. If the entity presented supplementary information (other than RSI, such as budgetary comparison or combining statements) with the financial statements, did the auditor's report on the supplementary information, in either (a) an other-matter paragraph or (b) in a separate report on the supplementary information, contain the following elements: (AU-C 725.09)				
a. Use the heading "Other Matter" or other appropriate heading? (AU-C 706.08)	X			
b. A statement that the audit was conducted for the purpose of forming an opinion on the financial statements as a whole? (Note: the GASSA illustration uses "statements that collectively comprise the basic financial statements")	X			
c. A statement that the supplementary information is presented for purposes of additional analysis and is not a required part of the financial statements?	X			

Review Item	Yes	No	N/A	Comments & Pg. Number
d. A statement that the supplementary information is the responsibility of management and was derived from, and relates directly to, the underlying accounting and other records used to prepare the financial statements?	X			
e. A statement that the supplementary information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America?	X			
f. An opinion on the supplementary information in relation to the financial statements as a whole?	X			
10. Additional Other Matters Paragraphs (when applicable)				
If the auditor considers it necessary to communicate a matter other than those that are presented or disclosed in the financial statements that, in the auditor's professional judgment, is relevant to users' understanding of the audit, the auditor's responsibilities, or the auditor's report, the auditor should do so in a paragraph in the auditor's report with the heading " Other Matter. " The auditor should include this paragraph immediately after the opinion paragraph and any emphasis of matter paragraph. (AU-C 706.08)			X	
11. Other Reporting Required by Government Auditing Standards (AU-C 700.A32-A34; GASSA 4.10)				
For audits issued in accordance with <i>Government Auditing Standards</i> :				
a. The report should include a section with a heading " Other Reporting Required by Government Auditing Standards. " (GASSA 4.48)	X			

Review Item	Yes	No	N/A	Comments & Pg. Number
b. A statement that "in accordance with <i>Government Auditing Standards</i> , we have also issued our report dated _____ on our consideration of "entity's" internal control over financial reporting and on our test of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with <i>Government Auditing Standards</i> in considering "entity's" internal control over financial reporting and compliance."	X			
12. The auditor's report should include the following:				
a. The manual or printed signature of the auditor's firm. (AU-C 700.39)	X			
b. The city and state where the auditor practices. (AU-C 700.40)	X			
c. The date of the auditor's report. (AU-C 700.41)	X			

Review Item	Yes	No	N/A	Comments & Pg. Number
B. Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards				
The report(s) on internal control over financial reporting and compliance over financial reporting should contain the following required elements.				
Does the auditor's written report contain the following:				
1. A title that includes the word <i>Independent</i> ? (GASSA 4.54a)	X			
2. A title with an appropriate addressee? (GASSA 4.54b)	X			
3. A statement that the auditor has audited the financial statements of the auditee and a reference to the auditor's report on the financial statements and a description of the nature of any opinion modification, if applicable. (GASSA 4.54c)	X			
4. An introductory paragraph that includes the following:				
a. A statement that the audit was conducted in accordance with GAAS and an identification of the United States of America as the country of origin of those standards and with the standards applicable to financial audits contained in <i>Government Auditing Standards</i> issued by the Comptroller General of the United States? (GAO 4.18; GASSA 4.54d)	X			
b. Identifies the title of each statement that the financial statements comprise? (GASSA 4.54c) NOTE: The Statement of Net Assets is now called the Statement of Net Position due to GASB 63. Make sure the financial statement is appropriately titled throughout the report.	X			
c. Specifies the date or period covered by each financial statement that the financial statements comprise? (GASSA 4.54c)	X			
5. A section that includes the following (GAO 4.19-.22):				
a. The heading " Internal Control Over Financial Reporting "? (GASSA 4.54e)	X			

Review Item	Yes	No	N/A	Comments & Pg. Number
b. A statement that in planning and performing the audit of the financial statements, the auditor considered the entity's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing an opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, the auditor does not express an opinion on the effectiveness of the entity's internal control? (GASSA 4.54f)	X			
c. The definitions of deficiency in internal control, material weakness, and significant deficiency? (AU-C 265 and GASSA 4.54g)	X			
6. If no significant deficiencies or material weaknesses have been identified: (GAO 4.23; GASSA 4.54h)				
a. A statement that the auditor's consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies?			X	
b. A statement that, given the limitations, during the audit the auditor did not identify any deficiencies in internal control that are considered to be material weaknesses?			X	
c. A statement that material weaknesses may exist that have not been identified?			X	
7. If significant deficiencies have been identified (but none are considered to be material weaknesses): (GAO 4.24-.27; GASSA 4.54i)				
a. A statement that the auditor's consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies, and therefore material weaknesses or significant deficiencies may exist that were not identified?	X			

Review Item	Yes	No	N/A	Comments & Pg. Number
b. A statement that given these limitations, during the audit the auditor did not identify any deficiencies in internal control that were considered to be material weaknesses? <i>(The auditor should not issue a written communication stating that no significant deficiencies were identified during the audit.)</i>	X			
c. A statement that certain deficiencies in internal control over financial reporting were identified that the auditor considers to be significant deficiencies?	X			
d. A description of the significant deficiencies identified, including the title of the schedule in which the findings are reported?	X			
8. If material weaknesses and significant deficiencies have been identified: (GAO 4.24-.27; GASSA 4.54j)				
a. A statement that the auditor's consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified?			X	
b. A statement that certain deficiencies in internal control over financial reporting were identified that the auditor considers to be material weaknesses and significant deficiencies?				
c. A description of the material weaknesses, including the title of the schedule in which the findings are reported? <i>Note: alternatively, the findings may be listed in this report.</i>			X	
d. A description of the significant deficiencies identified, including the title of the schedule in which the findings are reported? <i>Note: alternatively, the findings may be listed in this report.</i>			X	
9. If material weaknesses have been identified : (GASSA 4.54k)			X	

Review Item		Yes	No	N/A	Comments & Pg. Number
	a. A statement that the consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified.			X	
	b. A statement that the auditor did identify certain deficiencies in internal control over financial reporting that the auditor considers to be material weaknesses.				
	c. A description of the material weaknesses, including the title of the schedule in which the findings are reported. (Alternatively, the findings may be listed in this report.			X	
10..	A section on compliance which includes (GAO 4.19):			X	
	a. The heading " Compliance and Other Matters "? (GASSA 4.54l)	X			
	b. A statement that "as part of obtaining reasonable assurance about whether the entity's financial statements are free from material misstatement, the auditor performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of the audit, and accordingly, the auditor does not express such an opinion."? (GASSA 4.54m)	X			
	c. If no instances of noncompliance or other matters have been identified that are required to be reported, a statement that the results of tests disclosed no instances of noncompliance or other matters that are required to be reported under <i>Government Auditing Standards</i> ? (GASSA 4.54n)	X			

Review Item	Yes	No	N/A	Comments & Pg. Number
d. If instances of noncompliance or other matters have been identified that are required to be reported, a statement that the results of the tests disclosed instances of noncompliance or other matters that are required to be reported under <i>Government Auditing Standards</i> and, which are, described in the accompanying schedule of findings and questioned costs? (GASSA 4.54o)			X	
e. If applicable, a statement that additional matters were communicated to the auditee in a management letter? (GAO 4.03, AU-C 265.12b)	X			
11. If material weaknesses, significant deficiencies, or reportable instances of noncompliance, or other matters are identified, the following are included (GASSA 4.54p-r; GAO 4.23):				
a. A section with the heading “[Name of Entity]’s Response to Findings.”? (GASSA 4.54p)	X			
b. When the views of responsible officials are included (the auditee’s written response), the report should include a statement that the audited entity’s response to the findings identified in the audit are described in the accompanying schedule <i>[include the title of the schedule in which the findings are reported or “previously” if findings and responses are included in the body of the report]</i> . A statement that the [Name of Entity]’s response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, the auditor does not express an opinion on it. (GAO 4.33-.39; GASSA 4.54q, r GASSA 13.44)	X			
12. A section with the heading “Purpose of this Report.” (GASSA 4.54p) which includes:				

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	Review Item	Yes	No	N/A	Pg. Number
	REPORTING				
C.	Report on Compliance for Each Major Federal Program and on Internal Control Over Compliance in Accordance with Uniform Guidance				
	NOTE: This guidance is based on a combined report on compliance and internal control over compliance. Is a report on compliance with requirements applicable to each major program and on internal control over compliance presented that includes the following basic elements: (AU-C 935.30-.32; 2 CFR 200.515 (b-c); GASSA 13.26				
1.	A title that includes the word <i>Independent</i> ? (AU-C 935.30a, GASSA 13.026a)	X			
2.	An addressee appropriate for the circumstances of the engagement. (AU-C 935.30b, GASSA 13.26b)	X			
3.	A section titled “Report on Compliance for Each Major Federal Program” . (GASSA 13.26c)	X			
4.	An introductory paragraph that includes: (GASSA 13.26d)				
	a. A statement that the auditor has audited the auditee’s compliance with the types of compliance requirements described in the compliance supplement that could have a direct and material effect on each of its major federal programs?	X			
	b. Identification of the period covered by the report?	X			
	c. A statement that the auditee’s major federal programs are identified in the summary of the auditor’s results section of the accompanying schedule of findings and questioned costs?	X			
5.	A subheading titled “Management’s Responsibility” that includes a statement that compliance with the requirements of federal statutes, regulations, and terms and conditions of federal awards is the responsibility of the entity’s management? (GASSA 13.26e)	X			
6.	A section on the auditor’s responsibility that includes the following: (AU-C 935.30e; GASSA 13.26f)				
	a. The subheading titled “Auditor’s Responsibility” .	X			

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b. A statement that the auditor's responsibility is to express an opinion on the entity's compliance for each of the entity's major federal programs based on the audit of the types of compliance requirements.	<u>X</u>	<u> </u>	<u> </u>	<u> </u>
c. A statement that the compliance audit was conducted in accordance with auditing standards generally accepted in the United States of America, the standards applicable to financial audits contained in <i>Government Auditing Standards</i> issued by the Comptroller General of the United States and the audit requirements of Title 2 U.S. CFR Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards?	<u>X</u>	<u> </u>	<u> </u>	<u> </u>
d. A statement that those standards and the Uniform Guidance require that the auditor plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements that could have a direct and material effect on a major federal program occurred?	<u>X</u>	<u> </u>	<u> </u>	<u> </u>
e. A statement that an audit included examining, on a test basis, evidence about the entity's compliance with those requirements and performing such other procedures as the auditor considers necessary in the circumstances?	<u>X</u>	<u> </u>	<u> </u>	<u> </u>
f. A statement that the auditor believes the compliance audit provides a reasonable basis for the auditor's opinion?	<u>X</u>	<u> </u>	<u> </u>	<u> </u>
g. A statement that the compliance audit does not provide a legal determination of the auditee's compliance with those requirements?	<u>X</u>	<u> </u>	<u> </u>	<u> </u>
7. If noncompliance results in a modified opinion, a section with an appropriate heading, indicating the basis for the modified opinion that includes a description of such noncompliance, or a reference to a description in an accompanying schedule and a statement that compliance with such requirements is necessary, in the auditor's opinion, for the auditee to comply with the requirements applicable to the programs? (AU-C 935.30f, 935.34)	<u> </u>	<u> </u>	<u>X</u>	<u> </u>
8. The report includes an opinion paragraph that has:				
a. The heading " Opinion on Each Major Federal Program " or other suitable heading.	<u>X</u>	<u> </u>	<u> </u>	<u> </u>

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b. States whether the entity complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended [specify date]? (GASSA 13.26g; AU-C 935.30g)	X			
9. If other reportable noncompliance is identified that does not result in a modified opinion but that is required to be reported by the governmental audit requirement (Uniform Guidance), an other-matter paragraph with a suitable heading containing a reference to a description in the accompanying schedule of findings and questioned costs, including: the reference numbers of the findings, and a statement that the auditor's opinion on each major federal program is not modified with respect to the matters? (AU-C 935.30h, 706.08; GASSA 13.26j)			X	
10. The report should include a section with the heading "Report on Internal Control Over Compliance" containing:				
a. A statement that management is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to federal programs? [Note: Reference to the types of compliance requirements referred to above is also acceptable.] (AU-C 935.31a; GASSA13.26k)	X			
b. A statement that in planning and performing the compliance audit, the auditor considered the auditee's internal control over compliance with requirements that could have a direct and material effect on a major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance? (AU-C 935.31b; GASSA 13.26k)	X			
c. A statement that the auditor is not expressing an opinion on the effectiveness of internal control over compliance? (AU-C 935.31c)	X			
d. A statement that the auditor's consideration of the entity's internal control over compliance was not designed to identify all	X			

Review Item	Yes	No	N/A	Pg. Number
deficiencies in internal control that might be significant deficiencies or material weaknesses in internal control over compliance? [Note: A statement that the auditor's consideration of internal control over compliance was for the limited purpose described in the first paragraph of the section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies is also acceptable.] (AU-C 935.31d; GASSA 13.26k)				
e. The definitions of deficiency in internal control over compliance and material weakness in internal control over compliance? (AU-C 935.31e, GASSA 13.26K)	X			
f. If any material weaknesses were identified, their description or a reference to the Schedule of Findings and Questioned Costs? (AU-C 935.31f)			X	
g. If significant deficiencies in internal control over compliance were identified, the definition of significant deficiency in internal control over compliance and a description or a reference to the Schedule of Findings and Questioned Costs? (AU-C 935.31g)			X	
h. If no material weaknesses in internal control over compliance were identified, a statement to that effect? (AU-C 935.31h)	X			
11. When the views of responsible officials are included (the auditee's written response), the report should include a statement that the audited entity's response to the findings identified in the audit are described in the accompanying schedule of findings and questioned costs [include the title of the schedule in which the findings are reported or "previously" if findings and responses are included in the body of the report]. A statement that the response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, the auditor does not express an opinion on it. (AU-C 265.A33)			X	
12. A separate paragraph at the end of the section stating that the purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the result of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose? (AU-C 935.30i, 905.11; GASSA	X			

	Review Item	Yes	No	N/A	Pg. Number
	13.26k.x) (<i>Note that a restricted use paragraph should not accompany or replace this paragraph.</i>)	_____	_____	_____	_____
13.	The manual or printed signature of the auditor's firm? (AU-C 935.30j; GASSA 13.26l)	<u> X </u>	_____	_____	_____
14.	The city and state where the auditor practices? (AU-C 935.30k; GASSA 13.26m)	<u> X </u>	_____	_____	_____
15.	The date of the auditor's report? (AU-C 935.30l; GASSA 13.26n)	<u> X </u>	_____	_____	_____

Review Item	Yes	No	N/A	Pg. Number
D. Schedule of Expenditures of Federal Awards				
1. Does the report include a schedule of expenditures of federal awards for the period covered by the auditee's financial statements identifying, at a minimum: (2 CFR 200.510(b)(1-6); GASSA 7.01-7.22				
a. Individual federal programs by federal agency? <i>Note: for federal programs included in a cluster of programs, provide the cluster name, list individual federal programs within a cluster of programs and provide the applicable federal agency name. For research and development (R&D), total federal awards expended must be shown either by individual award or by federal agency and major subdivision within the federal agency. (GASSA 7.02,7.08)</i>	<u> x </u>	<u> </u>	<u> </u>	<u> </u>
b. For federal awards received as a subrecipient, the name of the pass-through entity and identifying number assigned by the pass-through entity? (GASSA 7.02, 7.05)	<u> X </u>	<u> </u>	<u> </u>	<u> </u>
c. For all federal awards received, identify, to the extent practical, the total amount provided to subrecipients from each federal program. (GASSA 7.21; 2 CFR 200.510 (b)(4))	<u> </u>	<u> </u>	<u> x </u>	<u> </u>
d. Total federal awards expended for each individual federal program and the Catalog of Federal Domestic Assistance number (CFDA) number or other identifying number when the CFDA information is not available? For a cluster of programs, also provide the total for the cluster? <i>Note: Under the Uniform Guidance the total federal awards expended for all types of awards must go on the face of the schedule. (GASSA 7.01)</i>	<u> x </u>	<u> </u>	<u> </u>	<u> </u>
2. The notes to the schedule of expenditures of federal awards describe the significant accounting policies used in preparing the schedule, and note whether or not the non-Federal entity elected to use the 10% de minimis cost rate as covered in 2 CFR 200.414 Indirect (F&A) Costs? (2 CFR 200.510 (b)(6); GASSA 7.07,7.09,)?	<u> X </u>	<u> </u>	<u> </u>	<u> </u>
3. For loan or loan guarantee programs described in 2 CFR 200.502, the notes identify the balances outstanding at the end of the audit period in addition to the including the total Federal awards expended for loan or loan guarantee programs in the schedule? (2 CFR 200.510 (b)(5); GASSA 4.19, 7.09)	<u> </u>	<u> </u>	<u> X </u>	<u> </u>

Review Item	Yes	No	N/A	Pg. Number
4. The auditor's report on the schedule of expenditures of federal awards may be given in the additional supplementary information paragraph of the auditor's report on the financial statements or a separate report may be issued. Does the reference in the Independent Auditor's Report identify the additional information accompanying the financial statements? (AU-C 725.09-.10; GASSA 13.11-.14)	X			
5. Does the reference in the Independent Auditor's Report to the schedule of expenditures of federal awards include the following elements: (GASSA 7.01, .05 -.18, 13.11; AU-C 725.09; 2 CFR 200.515 (a))				
a. A statement that the audit was conducted for the purpose of forming an opinion on the financial statements as a whole?	X			
b. A statement that the schedule of expenditures of federal awards is presented for purposes of additional analysis and is not a required part of the financial statements?	X			
c. A statement that the schedule of expenditures of federal awards is the responsibility of management and was derived from, and relates directly to, the underlying accounting and other records used to prepare the financial statements?	X			
d. A statement that the schedule of expenditures of federal awards has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves and other additional procedures, in accordance with GAAS?	X			
e. If the auditor issues an unmodified opinion on the financial statements and the auditor has concluded that the schedule of expenditures of federal awards is fairly stated, in all material respects, in relation to the financial statements as a whole, a statement that, in the auditor's opinion, the schedule of expenditures of federal awards is fairly stated, in all material respects, in relation to the financial statements as a whole?	X			

Review Item	Yes	No	N/A	Pg. Number
f. If the auditor issues a qualified opinion on the financial statements and the qualification has an effect on the schedule of expenditures of federal awards, a statement that, in the auditor's opinion, except for the effects on the schedule of expenditures of federal awards of (refer to the paragraph in the auditor's report explaining the qualification), such information is fairly stated, in all material respects, in relation to the financial statements as a whole?	_____	_____	X	_____
E. Schedule of Findings and Questioned Costs				
Is a schedule of findings and questioned costs presented that includes the following three components: (2 CFR 200.515(d); 2 CFR 200.516(a); GASSA 13.33-39)				
1. A summary of the auditor's results which should include: (GASSA 13.34-13.35)				
a. The type of report the auditor issued on the financial statements of the auditee? ("Unmodified," "Qualified," "Adverse," or "Disclaimer.")	X	_____	_____	_____
b. Where applicable, a statement that significant deficiencies or material weaknesses in internal control were disclosed by the audit of the financial statements? (<i>Note that AU-C 265.16 prohibits reporting no significant deficiencies were identified, "none reported" or similar language should be used.</i>)	_____	_____	X	_____
c. A statement on whether the audit disclosed any noncompliance that is material to the financial statements of the auditee?	X	_____	_____	_____
d. Where applicable, a statement that significant deficiencies or material weaknesses in the internal control over major programs were disclosed by the audit? (<i>Note that AU-C 265.16 prohibits reporting no significant deficiencies were identified, "none reported" or similar language should be used.</i>)	_____	_____	X	_____
e. The type of report the auditor issued on compliance for major programs? ("Unmodified," "Qualified," "Adverse," or "Disclaimer.")	X	_____	_____	_____
f. A statement on whether the audit disclosed any audit findings that the auditor is required to report under 2 CFR 200.516 (a)?	X	_____	_____	_____
g. An identification of major programs? (<i>Note: For clusters, only the cluster name is required.</i>)	X	_____	_____	_____

Review Item	Yes	No	N/A	Pg. Number
h. The dollar threshold used to distinguish between Type A and Type B programs?	<u>X</u>	<u> </u>	<u> </u>	<u> </u>
i. A statement on whether the auditee qualified as a low-risk auditee?	<u>X</u>	<u> </u>	<u> </u>	<u> </u>
2. Findings related to the financial statements that are required to be reported in accordance with <i>Government Auditing Standards</i> ? (GASSA 4.07, 13.34-13.39)				
a. Significant deficiencies and material weaknesses in internal control over financial reporting?	<u>X</u>	<u> </u>	<u> </u>	<u> </u>
b. Instances of fraud and noncompliance with provisions of laws or regulations that have a material effect on the financial statements and any other instances that warrant the attention of those charged with governance?	<u> </u>	<u> </u>	<u>X</u>	<u> </u>
c. Noncompliance with provisions of contracts or grant agreements that has a material effect on the financial statements?	<u> </u>	<u> </u>	<u>X</u>	<u> </u>
d. Abuse that has a material effect?	<u> </u>	<u> </u>	<u>X</u>	<u> </u>
3. Findings and questioned costs for federal awards, which should include the following audit findings: (GASSA 13.39, 2 CFR 200.516)				
a. Significant deficiencies and material weaknesses in the internal control over major programs?	<u> </u>	<u> </u>	<u>X</u>	<u> </u>
b. Material noncompliance with federal statutes, regulations, or terms and conditions of the federal awards related to a major program?	<u> </u>	<u> </u>	<u>X</u>	<u> </u>
c. Known questioned costs that are greater than \$25,000 for a type of compliance requirement for a major program?	<u> </u>	<u> </u>	<u>X</u>	<u> </u>
d. Known questioned costs that are greater than \$25,000 for a federal program that is not audited as major?	<u> </u>	<u> </u>	<u>X</u>	<u> </u>
e. Known or likely fraud affecting a federal award, unless such fraud is otherwise reported as an audit finding in the schedule of findings and questioned costs for federal awards.	<u> </u>	<u> </u>	<u>X</u>	<u> </u>
f. Significant instances of abuse relating to major programs?	<u> </u>	<u> </u>	<u>X</u>	<u> </u>
g. The circumstances concerning why the auditor's report on compliance for each major program is other than an unmodified opinion, unless such circumstances are otherwise reported as audit findings in the schedule of findings and questioned costs?	<u> </u>	<u> </u>	<u>X</u>	<u> </u>
4. As applicable, is the following specific information included in audit findings: (2 CFR 200.516 (b); (GASSA 13.42)				

Review Item	Yes	No	N/A	Pg. Number
a. Each audit finding in the schedule of findings and questioned costs must include a reference number in the format of the fiscal year being audited as the beginning digits, followed by a three digit numeric sequence. For example, findings identified and reported in the audit of fiscal year 20X1 would be assigned referenced numbers 20X1-001, 20X1-002, and so forth. (2 CFR 200.516 (c); GASSA 13.42, GASSA 13.45)	X			
b. Federal program and specific federal award identification including the CFDA title and number, federal award identification number and year, name of federal agency, and the name of the applicable pass-through entity? If such information is not available, was the best information available used to describe the federal award included in the schedule?			X	
c. The criteria or specific requirement upon which the audit finding is based, including the federal statutes, regulations, or the terms and conditions of the federal awards?	X			
d. The condition found, including facts that support the deficiency identified in the audit finding?	X			
e. Identification of questioned costs and how they were computed? Known questioned costs must be identified by applicable CFDA and award numbers.			X	
f. A statement of cause that identifies the reason or explanation for the condition or the factors responsible for the difference between the situation that exists (condition) and the required or desired state (criteria), which may also serve as a basis for the recommendation for corrective action.	X			
g. The possible asserted effect to provide sufficient information to the auditee and federal agency, or pass-through entity in the case of a subrecipient, to permit them to determine the cause and effect, to facilitate prompt and proper corrective action?	X			
h. Identification of questioned costs and how they were computed.			X	
i. Information to provide a proper perspective for judging the prevalence and consequences of the audit findings (for example, whether the audit findings represent an isolated instance or a systemic problem).	X			
j. Identification of whether the audit finding was a repeat of a finding in the immediately prior audit and, if so, any applicable prior year audit finding numbers.	X			

Review Item	Yes	No	N/A	Pg. Number
k. Recommendations to prevent future occurrences of the deficiency identified in the audit finding?	<u>X</u>			
l. Views of responsible officials of the auditee?	<u>X</u>			
F. Corrective Action Plan				
1. For Single Audits, the auditee is required to prepare a corrective action plan on all audit findings. The corrective action plan should include, the following for each finding: <i>[NOTE: This section is not applicable to management letter findings. It applies only to significant deficiencies and material weaknesses relating to Financial Statements and Federal Awards.]</i> (2 CFR 200.516(b); 200.511 (b-c); GASSA 13.48, 13.50) The name(s) of the contact person(s) responsible for corrective action. <i>[NOTE: The auditee contact person(s) responsible for the corrective action is assumed to be the Superintendent if not identified.]</i> (2 CFR 200.511(c))				
a. The corrective action planned or reasons that corrective action is not required. (2 CFR 200.511 (c))	<u>X</u>			
b. The anticipated corrective action completion date(s). (2 CFR 200.511(c))			<u>X</u>	
c. The reference numbers the auditor assigns to audit findings in the schedule of findings and questioned costs (2 CFR 200.511 (a); GASSA 13.48)	<u>X</u>			
G. Summary Schedule of Prior Audit Findings				
1. The Uniform Guidance requires the auditee to prepare a summary schedule of prior audit findings for financial statement and federal award findings. A summary schedule of prior audit findings is included with the report? <i>[NOTE: The auditee is required by KDE to prepare a summary schedule of prior audit findings even if there are no matters reportable therein. This section is not applicable to management letter findings.]</i> (2 CFR 200.511 (a)) (GASSA 13.49)	<u>X</u>			
2. The summary schedule of prior audit findings and corrective action plan includes the fiscal year in which the finding initially occurred? (2 CFR 200.511 (b)) (GASSA 13.51)	<u>X</u>			
3. If summary schedule states no findings were issued in the prior year, the statement is accurate? (Verify by checking the prior year's audit report.)			<u>X</u>	

Review Item	Yes	No	N/A	Pg. Number
H. Management Letter				
1. The management letter reports on the status of previous management letter comments and the progress toward the resolution of concerns identified during the preceding audit. <i>[NOTE: For this step, the auditor may look at the prior year management letter to see if there were previous comments. This question is not applicable to universities and other subrecipient audit reports.]</i> (GASSA 4.72,4.73 and 4.74; Independent Auditor's Contract)	X			
2. A written management letter is included as part of the audit submitted to KDE. <i>[NOTE: This question is not applicable to universities and other subrecipients. KDE accepts the auditor's email or a letter stating that there were no control deficiency findings or no management letter comments to report.]</i> (GASSA 4.72 and 4.73; Independent Auditor's Contract) <i>[Note 2: If the Yellow Book Letter mentions a Management Letter there should be one included in the report or separately. Otherwise, if there are no findings to report an email from the district indicating no Management Letter will be acceptable.]</i>	X			
3. If the management letter states no findings or comments were in the prior year's management letter, the statement is accurate? (Verify by checking the prior year's audit report.)			X	
4. If a management letter or other correspondence was issued, does the correspondence identify conditions, not reported in the audit report, which met the reporting requirements identified in 2 CFR 200.516(a)? (2 CFR 200.516 (a))			X	