Section 22,100
Supplemental Checklist for Review of Single Audit Act/A-133 Engagements

Engagement Code No.: _____

Notice to Readers

A separate section of the manual has been set aside for supplemental engagement checklists relating to reviews of audit or attestation engagements of entities subject to *Government Auditing Standards* and OMB Circular A-133. The checklist section numbers and titles are as follows:

Section	Title
22,100	*Supplemental Checklist for Review of Single Audit Act/A-133 Engagements*
22,110	*Supplemental Checklist for Review of Audit Engagements Performed in Accordance With* Government Auditing Standards *(Yellow Book) July 2007 Revision*
22,120	*Supplemental Checklist for Review of Agreed Upon Procedures and Other Attestation Engagements Performed in Accordance With* Government Auditing Standards *(Yellow Book) July 2007 Revision*

Review of state and local governmental and other certain audit or attestation engagements may require use of one or more peer review engagement checklists. Refer to paragraphs .08–.10 of section 20,100, *Instructions for Use of Peer Review Engagement Checklists in the Center for Public Company Audit Firms Peer Review Program (CPCAF PRP) and the AICPA Peer Review Program*, that contain a matrix for guidance in selecting the appropriate checklist(s) for such engagements. For engagements subject to the audit requirements of OMB Circular A-133, the reviewer must supplement the applicable engagement checklist with both the appropriate *Government Auditing Standards* checklist (PRP sec. 22,110), and the Single Audit/A-133 checklist (PRP sec. 22,100).

Overview and Instructions

This checklist was developed for use by reviewers of audits of entities receiving federal government awards or grants that require audits under the *Single Audit Amendments Act of 1996, as amended* (the Single Audit Act), and the Office of Management and Budget (OMB) Circular No. A-133, *Audits of States, Local Governments, and Non-Profit Organizations* (OMB Circular No. A-133). An audit in accordance with the Single Audit Act and OMB Circular No. A-133 is required when nonfederal entities expend $500,000 or more of federal awards in a year and a program-specific audit is not performed.

This checklist should be used in conjunction with the *Governmental Audit Engagement Checklist* (PRP sec. 20,500), the *Not-for-Profit Audit Engagement Checklist* (PRP sec. 20,600), or the *Supplemental Checklist for Review of Engagements of Healthcare Organizations* (PRP sec. 22,070). In circumstances where the Governmental and Not-for-Profit checklists are not applicable, it may also be used to supplement the *General Audit Engagement Checklist* (PRP sec. 20,400) for example in audits of for-profit entities that have been performed in accordance with OMB Circular A-133. In addition, for engagements subject to OMB Circular No. A-133, the appropriate *Supplemental Checklist for Review of Audit Engagements Performed in Accordance With* Government Auditing Standards (PRP sec. 22,110), should also be used.

Reviewers of audits of governmental entities or not-for-profit organizations participating in HUD projects and subject to single audits should complete this checklist and not complete the *Supplemental Checklist for Review of Audits of HUD Engagements* (PRP sec. 22,080), which is intended for reviews of HUD Engagements subject to the *Consolidated Audit Guide for Audits of HUD Programs*. Questions regarding these instructions or any other materials should be directed to AICPA Peer Review at (919) 402-4502.

The questions in this checklist emphasize reporting matters and general procedures ordinarily performed by an independent auditor in the audit of entities subject to the Single Audit Act and OMB Circular No. A-133. Reviewers should adapt this checklist to fit specific engagements, including program-specific audits. All "No" answers must be thoroughly explained in section V of the applicable audit checklist.

This checklist is not intended to be an all-inclusive document containing all audit procedures related to audits of entities subject to the Single Audit Act and OMB Circular No. A-133. It is a summarization of commonly addressed key areas and related concepts or procedures in the audit of compliance over major federal award programs. Therefore, it should be used in conjunction with various reference materials dealing with reporting and audit procedure issues in order to sufficiently evaluate engagements subject to the Single Audit Act and OMB Circular No. A-133. These additional materials include the AICPA Audit Guide Government Auditing Standards *and Circular A-133 Audits.*

In 2007, the President's Council on Integrity and Efficiency (PCIE) issued its report on the study of the quality of audits performed under OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations,* which showed that improvements were needed in many areas. The report titled, *Report on National Single Audit Sampling Project* (the PCIE report), identified a number of common deficiencies with the conduct and reporting of A-133 audits. Peer reviewers should become familiar with this report and its findings. The full report can be accessed at the following link: www.ignet.gov/pande/audit/NatSamProjRptFINAL2.pdf. The results of the PCIE report should be taken very seriously and completely reviewed in detail by all individuals who are reviewing engagements conducted under A-133.

Note to Reviewer: The AICPA established the Governmental Audit Quality Center (GAQC) (http://gaqc.aicpa.org) as a voluntary firm membership to enhance quality of audits performed under *Government Auditing Standards* (also referred to as Yellow Book or governmental audits). GAQC firm members have agreed, as a condition of membership, to have employees of a GAQC member firm review the governmental audits selected for its peer review (note that for purposes of the GAQC, governmental audits are all audits and attestation engagements performed under *Government Auditing Standards*). To avoid misunderstandings with firms that are GAQC members, it is advisable that team captains include a member that will allow the firm to comply with this membership requirement. Of course, if the team captain's firm is a member of the GAQC, there will be no problem.

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Supplemental Checklist for Review of Single Audit Act/A-133 Engagements

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Explanation of References:

A-133	Office of Management and Budget (OMB) Circular No. A-133, *Audits of States, Local Governments, and Non-Profit Organizations*
AAG-SLA	AICPA Audit Guide Government Auditing Standards *and Circular A-133 Audits,* With Conforming Changes as of May 1, 2007
AU	Reference to section number in AICPA *Professional Standards* (vol. 1)
GAGAS	Generally Accepted Government Auditing Standards, as contained in *Government Auditing Standards,* United States Government Accountability Office (GAS)

	Ques.	N/A*	Yes	No†	Ref.
With Regard to A-133 Audit Planning Considerations:					
For the compliance audit as a whole, does the audit documentation evidence that the auditor					
determined whether management has properly defined the entity to be audited? [AAG-SLA 6.11]	SA101	☐	☐	☐	_____
established an understanding with the auditee regarding the additional services to be performed in conjunction with the A-133 compliance audit? [AAG-SLA 6.04]	SA102	☐	☐	☐	_____
followed-up on prior audit findings and assessed the reasonableness of the summary schedule of prior audit findings, and considered the appropriate current-year reporting impact, if any? [A-133.500(e); AAG-SLA 6.07]	SA103	☐	☐	☐	_____
In regards to each major program, does the audit documentation evidence that the auditor considered materiality in	SA104	☐	☐	☐	_____
• designing audit tests with requirements having a direct and material effect on each major program? [AAG-SLA 6.19 and 8.13–.16]					
• developing an opinion on compliance with requirements having a direct and material effect on each major program? [AAG-SLA 6.19 and 8.13–.16]					
considered the following components of audit risk over compliance as a basis for planning the audit to express the auditor's opinion on compliance? [AAG-SLA pars. 8.06–.12]	SA105	☐	☐	☐	_____
• Inherent risk.					
• Control risk.					
• Fraud risk.					
• Detection risk.					
avoided preparing any indirect cost proposal or cost allocation plan for the auditee when indirect costs recovered during the prior year exceeded $1 million? [A-133.305(b); AAG-SLA 6.34]	SA106	☐	☐	☐	_____
used a documented audit plan that adequately sets forth the detailed audit procedures to accomplish the compliance audit objectives? [AU 311.05]	SA107	☐	☐	☐	_____
With Regard to the Schedule of Expenditures of Federal Awards:					
Does the audit documentation evidence that the auditor					
performed sufficient procedures to determine that the Schedule of Expenditures of Federal Awards (SEFA) is presented fairly in all material respects in relation to the entity's financial statements taken as a whole? [AAG-SLA 7.01–.04]	SA108	☐	☐	☐	_____
assessed the appropriateness and completeness of the SEFA, including the following elements of the schedule: [A-133.310(b); AAG-SLA 7.06; see examples in AAG-SLA appendix A (par. 7.16)]	SA109	☐	☐	☐	_____
• Federal program by federal agency, including individual programs within a cluster, and either individual awards or awards by subdivision for research and development awards					

* The "N/A" column should be used when the item either does not exist or is not material.

† All "No" answers should be handled in either of the following ways: (1) discussed on a Matter for Further Consideration (MFC) form with the MFC form number noted in the "Ref." column or (2) discussed on the pages at the end of the checklist to which this supplement relates.

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	Ques.	N/A	Yes	No	Ref.
• Total federal awards expended for each individual federal program and the *Catalog of Federal Domestic Assistance* (CFDA) number or other identifying number when the CFDA number is not available					
• If applicable, pass through entity name and identifying number assigned by the pass-through entity					
• Notes describing significant accounting policies in preparing the schedule					
• If applicable and to the extent practical, amounts provided to subrecipients for each federal program					
• Value of any federal awards expended in the form of non-cash assistance, including insurance in effect during the year, outstanding loans and loan guarantees in					
determined that the entity had sufficient internal controls in place and operating to prepare and fairly present the required information in the SEFA, including proper identification of federally funded expenditures; and if not, considered reporting an audit finding related to this deficiency? [AAG-SLA 7.04, see examples in AAG-SLA appendix A (par. 7.16)]	SA110	☐	☐	☐	_____
determined that the entity was able to reconcile amounts presented in the schedule to amounts in the financial statements? [AAG-SLA 7.05]	SA111	☐	☐	☐	_____
With Regard to Determination of Major Programs:					
If the auditor did not use a risk-based approach to determine major federal programs as allowed for first-year audits, was deviation from a risk-based approach acceptable? [A-133.520(i); AAG-SLA 9.20]	SA112	☐	☐	☐	_____
Did the auditor identify, and label as type A programs, the federal programs (or appropriately clustered programs) with expenditures of federal awards during the audit period exceeding the larger of: [A-133.520(b); AAG-SLA 9.05]	SA113	☐	☐	☐	_____
• $300,000 or 3 percent of total federal awards expended (when total federal awards expended were more than or equal to $300,000 and less than or equal to $100 million);					
• $3 million or 0.3 percent of total federal awards expended (when total federal awards expended were more than $100 million and less than or equal to $10 billion); or					
• $30 million or 0.15 percent of total federal awards expended (when total federal awards expended exceeded $10 billion)?					
Were the remaining programs labeled as type B? [A-133.520; AAG-SLA 9.06]	SA114	☐	☐	☐	_____
When identifying type A programs, were loans or loan guarantees, which significantly affect the number or size of type A programs considered as type A, and their values excluded in determining other type A programs? [A-133.520(b)(3); AAG-SLA 9.07–.09]	SA115	☐	☐	☐	_____

	Ques.	N/A	Yes	No	Ref.
If prior year schedule of expenditures of federal awards or a preliminary estimate of expenditures were used for an initial determination of major programs, was there a final analysis to determine whether those programs were still appropriately classified as major based on actual federal expenditure amounts? [AAG-SLV 9.04]	SA116	☐	☐	☐	_____
Did all type A programs that were identified as low-risk meet all of the following conditions: [A-133.520(c)(l); AAG-SLA 9.11–.13] • Per review of the two prior audit reports, audited as a major program in at least one of the two most recent audit periods • Per review of the two prior audit reports, free of audit findings under A-133.510(a) in the last audit period • Not requested by a federal agency to be excluded from consideration as a low-risk program	SA117	☐	☐	☐	_____
If the auditor identified a type A program as low risk and that program had audit findings in the most recent audit under A-133.510(a)(3), (4), (6), or (7), did the audit documentation include the basis for the auditor's judgment that such findings did not preclude a type A program from being low risk? [AAG-SLA 9.12]	SA118	☐	☐	☐	_____
Did the auditor's documentation contain evidence that supports the conclusion as to whether the type A program is a high risk or low risk program? [AAG-SLA 9.10–.13]	SA119	☐	☐	☐	_____
Did the auditor perform and document the appropriate number of risk assessments on type B programs that exceed the larger of the following amounts, based on the option selected, up to the number of low-risk type A programs: [A-133.520(d); AAG-SLA 9.14–.16] • $100,000 or three-tenths of one percent (.003) when the auditee has more than or equal to $300,000 and less than or equal to $100 million in total federal awards expended; or • $300,000 or three-hundredths of one percent (.0003) of total federal awards expended when the auditee has more than $100 million in total federal awards expended	SA120	☐	☐	☐	_____
At a minimum, did the auditor audit all of the following as major programs: [A-133.215(c) and .520(e); AAG-SLA 9.17–.25] • All type A programs not identified as low risk • At least one half of the type B programs identified as high risk (option 1), or at least one high-risk type B program was audited for each low-risk type A program (option 2) (The auditor is not required to audit more high-risk type B programs than the number of type A programs identified as low-risk.) • Programs to be audited as major based on a federal agency request • Such additional programs as may be necessary to comply with the percentage-of-coverage rule requiring audits of programs of at least 50 percent (25 percent for a low-risk entity) of the total federal awards expended	SA121	☐	☐	☐	_____
If the entity was considered a low-risk auditee, did the audit document evidence that the auditor determined that the following conditions were met for each of the preceding two years: [A-133.530; AAG-SLA 9.25]	SA122	☐	☐	☐	_____

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	Ques.	N/A	Yes	No	Ref.
• Annual single audits were performed on the entity being audited or, if a biennial audit, prior approval was obtained from the cognizant or oversight agency.					
Note: An entity does not meet the criteria for a low risk auditee if it was included in the single audit of a different entity for either of the prior two years' audits.					
• The auditor's opinion on the financial statements and the Schedule of Expenditures of Federal Awards were unqualified or any qualification was waived by the cognizant or oversight agency.					
Note: For audits of state and local governments, the auditor's opinion on each opinion unit must be unqualified.					
• There were no deficiencies in internal control, which were identified as material weaknesses under the requirements of *Government Auditing Standards* unless a waiver was obtained from the cognizant or oversight agency.					
• None of the federal programs had audit findings from any of the following in either of the preceding two years (or, in the case of biennial audits, preceding two audit periods) in which they were classified as type A programs:					
— Internal control deficiencies over compliance, which were identified as material weaknesses.					
— Noncompliance with the provisions of laws, regulations, contracts, or grant agreements, which have a material effect on the type A program.					
— Known or likely questioned costs that exceed five percent of the total federal awards expended for a type A program during the year.					
Did the auditor include in the audit documentation their risk analysis used to determine major programs? [A-133.520(g); AAG-SLA 9.22]	SA123	☐	☐	☐	____
With Regard to Audits of Major Programs:					
Note: The number of major programs to be reviewed in regards to the following questions is a matter of professional judgment of the reviewer, but should be representative of programs with significantly different compliance requirements or audit approaches. The following questions regarding the audit of major programs should be addressed separately for each major program reviewed.					
Did the auditor determine, from the correct compliance supplement or grant agreements, and document the applicable compliance requirements to be tested that have a direct and material effect on each major program; or if the program is not included in the compliance supplement, used the guidance in part 7 of the compliance supplement to develop the audit procedures? [A-133.500(d)(3); AAG-SLA 8.20–.30]	SA124	☐	☐	☐	____
If a major program had compliance requirements identified as applicable in the part 2 matrix of the compliance supplement, and the auditor determined those requirements were not direct or material, was that analysis and judgment documented? [AAG-SLA 8.20–.30]	SA125	☐	☐	☐	____

	Ques.	N/A	Yes	No	Ref.
Did the auditor document an understanding of internal control over compliance that was sufficient to plan the audit to support low assessed level of control risk for major programs; and document the testing of the relevant assertions related to each material compliance requirement of each major program? [A-133.500(c)(1–2); AAG-SLA 8.35 and 10.01–.30]	SA126	☐	☐	☐	_____

Note: The understanding of internal control over compliance should incorporate, to the extent applicable, each of the five internal control components, as defined in *Internal Control-Integrated Framework* published by the Committee of Sponsoring Organizations of the Treadway Commission (COSO), for each compliance requirement considered material to each major program. Part 6 of the OMB Circular A-133 Compliance Supplement provides examples of such controls.

In the judgment of the reviewer, was the nature and extent of the documented tests of controls, including sample sizes, sufficient to enable the auditor to reach a conclusion on the effectiveness of the internal control over compliance for preventing or detecting noncompliance relevant to the material compliance requirements for major programs? [AAG-SLA 8.35–.36 and 10.16–.29]	SA127	☐	☐	☐	_____

Note: Controls tests considerations should be separate and distinct from compliance tests consideration even if the tests were accomplished through dual-purpose testing.

If the auditor omitted testing of controls for any material compliance requirement because the auditor concluded that the internal control over compliance was likely to be ineffective, did the auditor do the following? [A-133.500(c)(3); AAG-SLA 10.19–.21 and 10.24–.25] • Report a significant deficiency (including whether such deficiency is a material weakness) as part of the audit findings. • Assess control risk related to the compliance requirement(s) at the maximum and consider whether additional compliance tests were required.	SA128	☐	☐	☐	_____
Did the auditor specifically assess and document the risk of material noncompliance with each major program's compliance requirements occurring due to fraud? [AAG-SLA 8.11]	SA129	☐	☐	☐	_____
Does the audit documentation provide evidence of compliance testing including tests of transactions, dual-purpose testing, and other audit procedures sufficient to support an opinion on compliance for each major program? [A-133.500(d)(4); AAG-SLA 8.36–.47]	SA130	☐	☐	☐	_____
Does the audit documentation provide evidence of compliance testing for each of the 14 compliance requirements that have a direct and material effect on each of the major programs (including all programs that are part of a cluster)? [A-133.500(d)(4); and AAG-SLA 8.36–.47]	SA131	☐	☐	☐	_____
Did the auditor consider information about subsequent events relating to applicable compliance requirements that occurred after the end of the audit period and through the date of the auditor's report? [AU sec. 560; AAG-SLA 8.49–.51]	SA132	☐	☐	☐	_____

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	Ques.	N/A	Yes	No	Ref.
Although not required to test for indications of abuse related to the expenditure of federal awards, if the auditor became aware of indications of abuse, did the auditor perform additional audit procedures to determine whether the indication of abuse could be material to the financial statements or a major program? [AAG-SLA 8.48 and 10.30]	SA133	☐	☐	☐	_____
Does the audit documentation include the following: • The assessment of both known and likely questioned costs [AAG-SLA 8.55–.58 and 8.61] • The evaluation and disposition of all internal control exceptions and compliance exceptions [AAG-SLA 8.52–.68]	SA134	☐	☐	☐	_____
Were the dispositions of internal control and compliance exceptions that were not reported reasonable? [AAG-SLA 8.59]	SA135	☐	☐	☐	_____
With Regard to the Report on Compliance With Requirements Applicable to Each Major Program and on Internal Control Over Compliance:					
Did the auditor appropriately consider noncompliance, both individually and when aggregated, in determining whether to express a qualified or adverse opinion on compliance for each major program? [AAG-SLA 8.13–.16, 8.53, 12.19]	SA136	☐	☐	☐	_____
Did the auditor consider the following in reporting on compliance: • Materiality in relation to the type of compliance requirement of each major program for purposes of reporting audit findings [AAG-SLA 6.20–.22 and 12.19] • The effect of any scope limitations whether imposed by the auditee or by circumstances such as timing of the audit work, insufficient accounting records, or inability to obtain sufficient appropriate audit evidence [AAG-SLA 12.20–.22]	SA137	☐	☐	☐	_____
Does the report on compliance with requirements applicable to each major program and internal control over compliance contain the required elements, as follows: [AU 9623.01–.04; AAG-SLA 12.23] • A statement that the auditor has audited the compliance of the auditee with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement (Compliance Supplement)* that are applicable to each of its major programs • A statement that the auditee's major programs are identified in the summary of the auditor's results section of the accompanying schedule of findings and questioned costs • A statement that compliance with the requirements of laws, regulations, contracts, and grants applicable to each of the auditee's major federal programs is the responsibility of the auditee's management, and that the auditor's responsibility is to express an opinion on the auditee's compliance based on the audit • A statement that the audit of compliance was conducted in accordance with GAAS and an identification of the United States as the country of origin of those standards (for example, auditing standards generally accepted in the United States or U.S. GAAS), the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, and Circular A-133	SA138	☐	☐	☐	_____

	Ques.	N/A	Yes	No	Ref.
• A statement that those standards and Circular A-133 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					
• A statement that an audit includes examining, on a test basis, evidence about the auditee's compliance with those requirements and performing such other procedures as the auditor considered necessary in the circumstances					
• A statement that the auditor believes that the audit provides a reasonable basis for the auditor's opinion					
• A statement that the audit does not provide a legal determination of the auditee's compliance with those requirements					
• If instances of noncompliance are noted that result in an opinion modification, a reference to a description in the accompanying schedule of findings and questioned costs, including					
— the reference number(s) of the finding(s);					
— an identification of the type(s) of compliance requirements and related major program(s); 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(s)					
• An opinion on whether the auditee complied, in all material respects, with the types of compliance requirements that are applicable to each of its major federal programs					
• If applicable, a statement that the results of the auditing procedures disclosed instances of noncompliance that are required to be reported in accordance with Circular A-133 and a reference to the schedule of findings and questioned costs in which they are described					
• A statement that the auditee's 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					
• A statement that in planning and performing that 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 for the purpose of expressing an opinion on compliance but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance					
• The definition of control deficiency and significant deficiency; and if applicable, a statement that deficiencies were identified that are considered to be significant deficiencies					
• If applicable, a reference to a description of significant deficiencies noted in the accompanying schedule of findings and questioned costs, including the reference number of the finding(s)					

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	Ques.	N/A	Yes	No	Ref.
• If no significant deficiencies are identified, a statement that the auditor's consideration of the internal control over compliance would not necessarily disclose all matters in internal control that might be significant deficiencies or material weaknesses; if significant deficiencies are identified, a statement that the auditor's consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be significant deficiencies or material weaknesses, and a statement that certain deficiencies were identified that are considered to be significant deficiencies, and if applicable, material weaknesses					
• The definition of a material weakness					
• If applicable, a statement about whether the auditor believes any of the significant deficiencies identified are material weaknesses and, if they are, a reference to a description of the material weaknesses in the schedule of findings and questioned costs, including the reference number of the finding(s)? If there are no significant deficiencies, a statement is made that no material weaknesses were identified					
• If the auditor includes the auditee's responses to the findings and questioned costs in the report, a statement that the auditor did not audit the auditee's responses, and accordingly expresses no opinion on it					
• A separate paragraph at the end of the report stating that the report is intended solely for the information and use of those charged with governance, others within the entity, federal awarding agencies, and (if applicable) pass-through entities and is not intended to be and should not be used by anyone other than these specified parties					
• The manual or printed signature of the auditor's firm					
• The date of the auditor's report					
Note: The auditor's report on compliance and internal control over compliance should generally be dated the same date as that of the other audit reports, but may carry a later date when A-133 compliance audit work is performed subsequent to the work on the financial statements. When the SEFA is reported on in the auditor's report in the report on compliance and internal control over compliance, the reporting on the SEFA should be dated the same date as the report on the financial statements and therefore the auditor can dual date the report as appropriate. [AAG-SLV 12.26–.28]					
Does the auditor's report on compliance for each major program appear appropriate (for instance, unqualified, qualified, adverse, or disclaimer) considering the findings, or absence thereof, of noncompliance related to that program? [AAG-SLA 12.18–.22]	SA139	☐	☐	☐	____
Determine that any possible findings identified were reported or, if not, determine that the auditor has adequate supporting documentation for not reporting them. [AAG-SLA 8.35 and 12.32; GAS 5.16]	SA140	☐	☐	☐	____

	Ques.	N/A	Yes	No	Ref.
With Regard to the Schedule of Findings and Questioned Costs:					
Does the Schedule of Findings and Questioned Costs (SFQC) include a section on the summary of audit results? [A-133.505(d)(1); AAG-SLA 12.31–.32]	SA141	☐	☐	☐	_____
Does the auditor's results section of the SFQC contain all of the required information as follows: [A-133.505(d)(1); AAG-SLA 12.32]	SA142	☐	☐	☐	_____
• The type of report the auditor issued on the financial statements (for instance, unqualified, qualified, adverse, or disclaimer)					
• Where applicable, a statement that significant deficiencies in internal control over financial reporting were disclosed, and whether any such findings were material weaknesses					
• A statement as to whether the audit disclosed any noncompliance material to the financial statements					
• Where applicable, a statement that significant deficiencies in internal controls over major programs were disclosed and whether any such findings were material weaknesses					
• The type of report the auditor issued on compliance for major programs (for instance, unqualified, qualified, adverse, or disclaimer)					
• A statement as to whether the audit disclosed any audit findings required to be reported under A-133					
• An identification of major programs that is supported by the auditor's risk assessment and the overall audit documentation					
• The dollar threshold used to distinguish between type A and type B programs					
• A statement as to whether the auditee qualified as a low-risk auditee					
Does the SFQC include a section disclosing findings relating to the financial statement audit that are required to be reported by *Government Auditing Standards* including the following: [A-133.505(d)(2); AAG-SLA 12.33–.34]	SA143	☐	☐	☐	_____
• Significant deficiencies in internal control over financial reporting					
• All instances of fraud and illegal acts unless clearly inconsequential, except for fraud and illegal acts involving federal awards that are subject to A-133 reporting, and that are not material to the financial statements					
• Material violations of provisions of contracts and grant agreements					
• Material abuse					
Does the SFQC include a section disclosing findings and questioned costs relating to the compliance audit of major programs that are required to be reported by A-133 including the following: [A-133.505(d)(3); AAG-SLA 12.35–.38]	SA144	☐	☐	☐	_____
• Significant deficiencies in internal control over major programs in relation to a type of compliance requirement for a major program or an audit objective identified in the OMB Compliance Supplement					

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	Ques.	N/A	Yes	No	Ref.
• Material noncompliance with the provisions of laws, regulations, contracts, or grant agreements related to a type of compliance requirement for a major program or an audit objective identified in the OMB Compliance Supplement					
• Known questioned costs that are greater than $10,000 and known questioned costs when likely questioned costs are greater than $10,000 for a type of compliance requirement for a major program, including information to provide proper perspective for judging the prevalence and consequences of the questioned costs					
• Known questioned costs that are greater than $10,000 for programs that are not audited as major programs for which the auditor becomes aware					
• If applicable, the circumstances concerning why the auditor's report on compliance for major programs is other than an unqualified opinion, unless such circumstances are otherwise reported as audit findings in the SFQC					
• Known fraud affecting a federal award, unless the fraud is otherwise reported in the SEFA or the fraud has been directly reported under generally accepted government auditing standards (GAGAS)					
• Instances where the results of audit follow-up procedures disclosed misrepresentations on prior findings status in the auditee's summary schedule of prior audit findings					
• Findings of abuse coming to the auditor's attention that is considered material to a major program					
Does the SFQC correctly identify major programs? [A-133.505(d)(1); AAG-SLA 12.31–.32]	SA145	☐	☐	☐	_____
Are the federal award findings presented in sufficient detail as to report the following?	SA146	☐	☐	☐	_____
• Federal program and specific federal award identification including the CFDA title and number, federal award number and year, name of the federal agency, and if applicable the name of the pass-through entity [A-133.510(b)(1); AAG-SLA 12.37–.38]					
• The appropriate elements, including criteria (including a statutory, regulatory, or other citation), condition, questioned costs, perspective, cause, possible asserted effect, recommendations, and views of responsible officials to the extent practical [A-133.510(b); AAG-SLA 12.37–.38]					
Does the SFQC include all findings and questioned costs identified in the audit documentation, which met any of the conditions identified in A-133? [A-133.510(a)(2–7); AAG-SLA 12.37–.38]	SA147	☐	☐	☐	_____
With Regard to Other Audit Issues:					
Did the auditor obtain the applicable written management representations from auditee management regarding federal awards that include the following "required" representations: [AAG-SLA 8.69]	SA148	☐	☐	☐	_____
• Management is responsible for complying, and has complied, with all the requirements of Circular A-133.					

	Ques.	N/A	Yes	No	Ref.
• Management has prepared the SEFA and has included all federal award expenditures during the period as defined by Circular A-133.					
• Management is responsible for complying with, and has complied in all material respects with, applicable compliance requirements for federal programs.					
• Management has identified and disclosed to the auditor the compliance requirements that are considered to have a direct and material effect on each major program.					
• Management has identified and disclosed to the auditor all amounts questioned and any known noncompliance including those identified in other audits or reviews.					
Did the auditor obtain the applicable written management representations from auditee management regarding federal awards that include the following "suggested" representations, to the extent applicable: [AAG-SLA 8.70]	SA149	☐	☐	☐	____
• Management is responsible for establishing and maintaining, and has established and maintained, effective internal control over compliance for federal programs.					
• Management has provided the auditor with interpretations of any compliance requirements that have varying interpretations.					
• Management has made available all contracts and grant agreements and other related correspondence with federal agencies or pass-through entities related to federal programs.					
• Management has charged costs to federal awards in accordance with applicable cost principles.					
• Management has made available all documentation related to compliance requirements including applicable program financial reports and claims.					
• Federal program financial reports and claims are supported by the books and records from which the basic financial statements have been prepared.					
• Copies of federal program financial reports provided to the auditor are true copies of reports submitted to the awarding agency.					
• If applicable, management has monitored compliance with applicable requirements by subrecipients.					
• If applicable, management has issued management decisions timely on subrecipient audit findings of noncompliance and ensured that subrecipients have taken appropriate corrective action.					
• If applicable, management has considered the results of subrecipient's audits and made any necessary adjustment to their own books and records.					
• Management is responsible for and has accurately presented the summary schedule of prior audit findings and included all required findings.					
• Management has provided the auditor with all information on the status of the follow-up on prior audit findings, including all management decisions received from awarding agencies.					

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	Ques.	N/A	Yes	No	Ref.
• Management has accurately completed the appropriate sections of the data collection form.					
• If applicable, management has disclosed all contracts or agreements with service organizations related to federal programs.					
• If applicable, management has disclosed to the auditor all communications from service organizations related to noncompliance at the organizations.					
• Management has disclosed any known noncompliance occurring subsequent to the compliance audit period.					
• Management has disclosed whether any changes to internal controls over compliance or other factors, including any corrective action taken, that affects federal programs has occurred subsequent to the compliance audit period.					
If management refused to furnish some or all requested written representations, did the auditor appropriately consider the effect of this scope limitation on the compliance opinion? [AAG-SLA 8.71]	SA150	☐	☐	☐	_____
Did the auditor properly complete the appropriate portions of the Data Collection Form (DCF) and cross-check the information on the DCF with the SEFA? [A-133.320(b)(3); AAG-SLA 12.04–.06 and 12.44–.46]	SA151	☐	☐	☐	_____
Has the auditor reported on the Schedule of Expenditures of Federal Awards by including the following: [AAG-SLA 12.12–.15]	SA152	☐	☐	☐	_____
• An identification of the SEFA as accompanying supplementary information by descriptive title or by page number reference in the document					
• A statement that the audit was conducted for the purpose of forming an opinion on the basic financial statements and that the SEFA required by Circular A-133 is presented for the purposes of additional analysis and is not a required part of the basic financial statements					
• An opinion on whether the SEFA is fairly stated, in all material respects, in relation to the financial statements taken as a whole					
Do the audit organization's policies require retention of audit documentation for a minimum period of five years after the date of the issuance of the reports, unless notified in writing to extend the retention period? [AU 339.32; AAG-SLA 6.06 and 12.51]	SA153	☐	☐	☐	_____

Note: Although Circular A-133 only requires retention of audit documentation for a minimum period of three years, upon the implementation of SAS 103, *Audit Documentation* (AICPA, *Professional Standards*, vol. 1, AU sec. 339), the auditing standards extends the retention requirement to five years.

With Regard to Program-Specific Audits:

For program-specific audits: [AAG-SLA 13.01–.15]

Was a current federal agency audit guide or the OMB Compliance Supplement used for determining compliance requirements? [AAG-SLA 13.04–.07]	SA154	☐	☐	☐	_____

	Ques.	N/A	Yes	No	Ref.
If a current federal agency audit guide is not available, were the appropriate sections of Circular No. A-133 followed for program-specific audits? [A-133.235; AAG-SLA 13.07]	SA155	☐	☐	☐	_____
Was a program audit limited to instances when the entity expended federal awards under only one program and is not required to have a financial statement audit? [AAG-SLA 13.02]	SA156	☐	☐	☐	_____
Did the auditor opine on the program's financial statement, in lieu of a schedule of federal awards expenditures? [AAG-SLA 13.08]	SA157	☐	☐	☐	_____

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