

CHECKLIST FOR REVIEWING SINGLE AUDIT CPA REPORTS

Recipient: _____

End of Recipient's Fiscal Year: _____

Date of Audit Report: _____

Date Audit Received: _____

Reviewer: _____ Review Completion Date: _____

		Yes	No
1.	Audit report was received within ____/____(Days/Months) of recipient's (Non- Profit and For-Profit Organizations) fiscal year end.		
2.	The Schedule of Expenditures of Federal Awards and State Financial Assistance were analyzed and reported expenditures reasonably matched DJJ expenditure records for the recipient's fiscal year.		
3.	Was the auditor's opinion on the Schedule of Expenditures of State and Federal Financial Assistance unqualified		
4.	An unqualified opinion was issued on the financial statements.		
5.	A statement that the auditor determines that the schedule of Expenditure of State Financial Assistance for grant specific projects is presented fairly if applicable.		
6.	Material weaknesses or significant deficiencies were disclosed by the audit pertaining to financial statements.		
7.	Material weaknesses or significant deficiencies in internal control over major programs were disclosed by the independent auditor.		
8.	Review the <i>Schedule of Findings and Questioned Costs</i> for material weaknesses applicable to DJJ funding.		
9.	Does the report contain a management letter indicating conditions related to DJJ funding or programs? If yes, contact Program Management where applicable.		
10.	If the report does not contain a management letter, is there an auditor indication (in the Schedule of Findings and Questioned Costs) that there were no items related to State financial assistance required to be reported in the management letter.		

		Yes	No
11	Did the Schedule of Findings and Questioned Cost identify the state projects audited as major projects?		
12	A summary schedule of prior audit findings or a statement that there were not prior audit findings.		
13	The corrective action plan addresses each of the findings or issues identified by the auditor.		
14	The proposed corrective action is appropriate and should result in resolution of the finding or issue if fully implemented.		
15	All prior year audit findings have been cleared.		
	ADDITIONAL ANALYSES:		
16	If the report was received late (whether an extension was requested or not) it can be an indicative factor, when combined with other non-compliance, of internal control issues regarding the audile's operations. Consult with program and audit management if applicable.		
17	A disclaimer of opinion, qualified opinion, or any other opinion besides an unqualified opinion, or, a lack of indication that the audit was presented fairly on the financial statements taken as a whole, could be an indication that either the auditor was only engaged to perform a limited scope audit, or that the scope of the audit performed was not in compliance with the State or Federal Single Audit Act. Contact the auditor for further details to determine which elements were not tested or if exclusion of certain statements or opinions was an oversight.		