

## APPENDIX D: SFY2023 Audit Standards Checklist

Instructions: Complete and submit to DEED with the final audit report.

	Criteria	Yes	No	N/A
1	Management and auditor have met and reached an understanding of the criterion and procedures used in the audit.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2	The scope is to examine management's written assertions about the Extended Employment provider's compliance with established criteria. The scope does not include an auditor's opinion on internal control over compliance. Management's assertions (Appendix A.) are included in the report.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
3	Supplemental schedules report all noncompliance found. Reported variances in reported hours and wages in the format provided by the DEED in Appendix C. Schedule of Questioned Hours and Wages, Appendix E. Center-Based Employment Subprogram Reconciliation and Appendix F. Community Employment Subprogram Reconciliation, and Appendix G. Supported Employment Subprogram Reconciliation. The schedules are appropriately modified to show only noncompliance found.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
4	The opinion on compliance shall be for the period of the Extended Employment Program under examination.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
5	The audit report used the established criteria published by the DEED as shown in the samples. Criteria not applicable are disclosed on Appendix A. Management Assertion Letter.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
6	The same auditor was used for this compliance examination and the financial statement audit, and the firm conducting this examination did not perform the auditee's accounting or reporting of hours and wages to DEED. If any part of this assertion is not true, we have checked NO and the auditee has addressed this item in a response to the audit findings.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

	<b>Criteria</b>	<b>Yes</b>	<b>No</b>	<b>N/A</b>
7	Selected samples were selected from the DEED's report, titled Relevant Data for EE Audit report.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
8	The auditee responded to the auditor's findings and included that response with the examination report to the DEED.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
9	The auditor reviewed the DEED's monitoring report.			<b>X</b>
10	The auditor has obtained the signed pledge of an officer of the board of directors, who is not involved in the daily operations or management of the corporation, to present the audit report to the provider's Board or its designated committee. If not, or not applicable, the reasons are included in the provider's response to the DEED.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

We have reviewed the Audit Requirements Checklist, Audit Procedures Checklist, and the results of our Extended Employment compliance engagement with our auditor.

Date

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Executive Director Name and Title

Date

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Officer, Board of Directors signature