AOS 83-1 (6/17)

CITY 2017 Audit Programs

June 30, 2017

ITEMS FOR COMMENT

W/P Ref	Description	Prior Year Y	Prior Year N	D/C	I/N	CFDA #(s)	Evaluate Internal Control Deficiencies (D/C): Material Weakness (if A and B = Yes) A Y	A N	B Y	B N	Significant Deficiency C Y	C N	Non-report Deficiency In Internal Control	Evaluate Noncompliance (I/N): Non-Compliance Material? Y	Non-Compliance Material? N	Non-Report	Report Comment Number

D/C = Deficiency in internal control
I/N = Instances of non-compliance
A = Reasonable possibility a misstatement or noncompliance may occur and not be detected/corrected
B = Magnitude of the potential misstatement is material, either quantatively or qualitatively
C = Deficiency is less severe than a material weakness, yet merits attention of those charged with governance

When evaluating the above internal controls deficiencies (D/C):

1) (AU-C 265.09) Did the auditor determine whether multiple deficiencies which affect the same significant account or disclosure, relevant assertion, or component of internal control (if applicable), may, in combination, constitute a significant deficiency or a material weakness? _____ Yes

2) (AU-C 265.10) For a deficiency or combination of deficiencies not considered a material weakness by the auditor, did the auditor consider whether prudent officials having knowledge of the same facts or circumstances, would likely reach the same conclusion? _____ Yes