

ITEMS FOR COMMENT- INTERNAL CONTROL

[illegible]

C = Deficiency is less severe than a material weakness, yet merits attention of those charged with governance

- 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, 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