MUNICIPALITY OF \_\_\_\_\_\_\_\_\_\_\_

SCHEDULE OF PRIOR AND CURRENT AUDIT FINDINGS (AND QUESTIONED COSTS)

**SCHEDULE OF PRIOR AUDIT FINDINGS**

***(NOTE: As part of its responsibility in a Single Audit, the auditee shall prepare the Summary Schedule of Prior Audit Findings, noting the fiscal year in which the finding initially occurred. Findings that were not corrected at the time of the prior audit, whether reported as a current audit finding or as a prior audit finding must be listed in this Schedule. If this is not a Single audit, the auditor may prepare this Schedule, in compliance with Government Auditing Standards)***

**Prior Federal Audit Findings: [Use only if Uniform Guidance audit]**

*(ENTER PRIOR FINDING NUMBER HERE)*

*(NOTE TO AUDITORS-NUMBER AND LIST ALL PRIOR FEDERAL COMPLIANCE AUDIT COMMENTS HERE. A SHORT DESCRIPTION OF THE COMMENT WHICH PARAPHRASES THE FINDING WILL SUFFICE.)*

**Corrective Action Plan:**

***[Use only if* Uniform Guidance audit*, AND the finding was not corrected in the current audit period.] [If the prior audit finding was corrected, report the status of the prior audit finding as such, for example “This finding has been resolved” or “Corrective Action taken”.]***

**Prior (Other) Audit Findings: [Use “Other” only if Uniform Guidance audit]**

*(ENTER PRIOR FINDING NUMBER HERE)*

*(NOTE TO AUDITORS-NUMBER AND LIST ALL PRIOR OTHER AUDIT COMMENTS HERE. A SHORT DESCRIPTION OF THE COMMENT WHICH PARAPHRASES THE FINDING SUCH AS “ADEQUATE ACCOUNTING RECORDS WERE NOT MAINTAINED FOR CAPITAL ASSETS”. IF THE COMMENT HAS NOT BEEN CORRECTED, THEN INCLUDE A STATEMENT TO THAT EFFECT HERE AND STATE THAT THE COMMENT IS RESTATED AS CURRENT OTHER AUDIT FINDING NUMBER 201X-001, 201X-002 AND SO ON. IF THE COMMENT HAS BEEN CORRECTED, WITHDRAWN, OR IS NO LONGER APPLICABLE, THEN SO STATE THAT HERE.)*

***IF NO PRIOR AUDIT COMMENTS EXISTED, THEN STATE:***

The prior audit report contained no written audit findings.

SCHEDULE OF CURRENT AUDIT FINDINGS (AND QUESTIONED COSTS)

**[Use “Questioned Costs” only if Uniform Guidance audit]**

**Section I - Summary of the Auditor’s Results:**

***(NOTE: THIS SUMMARY IS TO BE COMPLETED ONLY FOR* Uniform Guidance audit*)***

***Financial Statements***

**a.** An unmodified opinion was issued on the financial statements of each opinion unit **(OR, of the \_\_\_\_\_\_\_\_\_\_\_\_\_\_ opinion unit(s))**. ***AND/OR*** An opinion qualified for \_\_\_\_\_\_\_ was issued on the financial statements of each opinion unit **(OR, of the \_\_\_\_\_\_\_\_\_\_\_\_\_\_ opinion unit(s))**. ***AND/OR*** A disclaimer of opinion was issued on the financial statements of each opinion unit **(OR, of the \_\_\_\_\_\_\_\_\_\_\_\_\_\_ opinion unit(s))** because\_\_\_\_\_\_\_\_. ***AND/OR*** An adverse opinion on the financial statements of each opinion unit **(OR, of the \_\_\_\_\_\_\_\_\_\_\_\_\_\_ opinion unit(s))** was issued because \_\_\_\_\_\_\_\_\_.

***[AN AUDITOR PROVIDES AN OPINION ON EACH OPINION UNIT, THEREFORE, THIS SCHEDULE MAY NEED TO INDICATE MULTIPLE TYPES OF OPINIONS ON A GOVERNMENT’S BASIC FINANCIAL STATEMENTS]***

**b.** A **material weakness / significant deficiency** was disclosed by our audit of the financial statements for a lack of segregation of duties for revenues as discussed in finding number \_\_\_\_\_ *(NOTE- ADD DESCRIPTIONS OF ANY ADDITIONAL SIGNIFICANT DEFICIENCIES AND MATERIAL WEAKNESSES NOTED. AMEND AND/OR INCLUDE APPROPRIATE AUDIT FINDING AND NUMBER FOR THE SIGNIFICANT DEFICIENCY AND/OR MATERIAL WEAKNESS THAT APPLIED TO THE AUDIT OF THE FINANCIAL STATEMENTS.)* **OR**  No material weaknesses or significant deficiencies were disclosed by our audit of the financial statements.

**c.** Our audit did not disclose any noncompliance which was material to the financial statements. *(NOTE-IF MATERIAL NONCOMPLIANCE WAS NOTED, THEN DELETE THE PRECEDING SENTENCE AND INSERT ONE DETAILING THE MATERIAL NONCOMPLIANCE NOTED.)*

***Federal Awards***

**d.** A **material weakness / significant deficiency** was disclosed for internal control over major federal programs for a lack of segregation of duties affecting the \_\_\_\_\_\_\_\_\_\_\_\_\_ compliance requirement category as discussed in finding number \_\_\_\_\_ *(NOTE- ADD DESCRIPTIONS OF ANY ADDITIONAL SIGNIFICANT DEFICIENCIES AND MATERIAL WEAKNESSES NOTED. AMEND AND/OR INCLUDE APPROPRIATE AUDIT FINDING AND NUMBER FOR THE SIGNIFICANT DEFICIENCY AND/OR MATERIAL WEAKNESS THAT APPLIED TO THE AUDIT OF THE MAJOR FEDERAL PROGRAMS.) (IF NO MATERIAL WEAKENSSES OR SIGNIFICANT DEFICIENCIES RELATED TO THE FEDERAL AWARDS WERE REPORT – ELIMINATE THIS SECTION).*

**e.** An unmodified opinion was issued on compliance with the requirements applicable to major programs. **OR** Our opinion on compliance was a **qualified/adverse/disclaimer** of opinion on compliance with requirements applicable to each of the Municipality’s major federal programs. *(Be more specific if the opinion on compliance for one program is different than for another program)*

**f.** Our audit did not disclose any audit findings that are required to be reported in accordance with 2 CFR 200.516(a). **OR** Our audit disclosed audit findings that are required to be reported in accordance with 2 CFR 200.516(a). See finding number(s) \_\_\_\_\_

**g.** The federal awards tested as major programs were:

1. (Assistance Listing Number) (Name of Federal Program or Cluster)

2.

***[NOTE - THE NAME OF THE FEDERAL PROGRAM OR CLUSTER SHOULD BE THE SAME AS THAT LISTED IN THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS. FOR CLUSTERS, AUDITORS ARE REQUIRED ONLY TO LIST THE NAME OF THE CLUSTER AND NOT EACH INDIVIDUAL PROGRAM WITHIN THE CLUSTER]***

**h.** The dollar threshold used to distinguish between Type A and Type B federal award programs was $750,000.

**i.** \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ (ENTER NAME OF ENTITY) did **(did not)** qualify as a low-risk auditee.

**Section II – Financial Statement Findings**

*(NOTE TO AUDITORS-IF THE COMMENT IS A CARRY FORWARD REPEAT FROM PRIOR AUDITS, CONSIDER ENTERING THE NUMBER OF AUDITS THAT THIS COMMENT HAS APPEARED IN. FOR EXAMPLE, STATE SOMETHING LIKE, “THIS IS THE THIRD CONSECUTIVE AUDIT REPORT IN WHICH THIS FINDING HAS APPEARED.”)*

***Internal Control-Related Findings - Material Weaknesses:***

***Finding # \_\_\_\_\_\_\_\_\_***

**Criteria:**

**Condition:**

**Cause-Context:**

**Effect or Potential Effect:**

**Recommendation:**

**Views of responsible officials and planned corrective actions:**

***Internal Control-Related Findings - Significant Deficiencies:***

***Finding # \_\_\_\_\_\_\_\_\_***

**Criteria:**

**Condition:**

**Cause-Context:**

**Effect or Potential Effect:**

**Recommendation:**

**Views of responsible officials and planned corrective actions:**

***Compliance and Other Matters:***

***Finding # \_\_\_\_\_\_\_\_\_***

***Finding # \_\_\_\_\_\_\_\_\_***

**Criteria:**

**Condition:**

**Cause-Context:**

**Effect or Potential Effect:**

**Recommendation:**

**Views of responsible officials and planned corrective actions:**

***IF NO CURRENT OTHER AUDIT COMMENTS EXIST, THEN STATE:***

There are no written current financial statement audit findings to report.

**Section III – Federal Award Findings and Questioned Costs**

**[Use only if Uniform Guidance Audit]**

***Internal Control-Related Findings - Material Weaknesses:***

***Finding # \_\_\_\_\_\_\_\_\_***

[Each finding should be presented in the level of detail shown in the following listing, as applicable. Auditors also may refer to Government Auditing Standards requirements for presenting findings.]

**Major Federal Program:**

The major federal program**(s)** affected is **(are)**:

**Criteria:**

• Criteria or specific requirement (including statutory, regulatory, or other citation)

**Condition**:

**Cause:**

*(IF APPLICABLE to provide perspective)*

**Effect or Potential Effect:**

*(IF APPLICABLE to provide perspective)*

**Questioned Costs**:

*(Report questioned costs)*

**Context**:

*(IF APPLICABLE to provide perspective)*

**Identification as a Repeat Finding:**

*(IF APPLICABLE)*

**Recommendation:**

*(To prevent future occurrences)*

**Views of responsible officials and planned corrective actions:**

***Internal Control-Related Findings - Significant Deficiencies:***

***Finding # \_\_\_\_\_\_\_\_\_***

(Same finding elements as above.)

**Views of responsible officials and planned corrective actions:**

***Federal Compliance-Related Audit Findings and Questioned Costs:***

***Finding # \_\_\_\_\_\_\_\_\_***

(Same finding elements as above.)

**Views of responsible officials and planned corrective actions:**

***IF NO CURRENT FEDERAL COMPLIANCE AUDIT COMMENTS EXIST, THEN STATE:***

There are no written current federal compliance audit findings to report.