

WISCONSIN DEPARTMENT OF HEALTH AND SOCIAL SERVICES

OFFICE OF PROGRAM REVIEW AND AUDIT

DESK REVIEW CHECKLIST

Auditee \_\_\_\_\_ Audit Control No. \_\_\_\_\_

For the Year Ended \_\_\_\_\_ Agency Type \_\_\_\_\_ Audit Type \_\_\_\_\_

**REVIEW QUESTIONS:**

		Yes	No	N/A	Reference/Remarks
+-----+					
<b>A.</b>	<b>Auditor's opinion on the financial statements</b>				
A1.	Is an opinion on the financial statements included?				
A2.	Is the opinion				
	a) unqualified?				
	b) qualified? (If yes, explain)				
	c) disclaimed or adverse? (If yes, explain)				
A3.	Is there indication of doubt about the entity's ability to continue as a going concern? (If yes, explain)				
<b>B.</b>	<b>Financial statements and notes to the financial statements</b>				
B1.	Are the financial statements included?				
B2.	Is the entity defined in such a way as to encompass all known financial assistance? (If no, consider requesting audit reports or assurances related to the excluded entities)				
<b>C.</b>	<b>Opinion on Schedule of Financial Assistance</b>				
C1.	Is an opinion on the Schedule of Financial Assistance included?				
+-----+					

**REVIEW QUESTIONS:**

	Yes	No	N/A	Reference/Remarks
C2. If applicable, does it include references to the Weatherization Schedule, supplementary schedule reconciling costs to the contract period, and the supplementary schedules required for group homes and CCI's?				
<b>D. Schedule of Financial Assistance</b>				
D1. Is a Schedule of Financial Assistance included?				
D2. If applicable, is a Weatherization Schedule included?				
D3. If applicable, is a supplementary schedule reconciling costs to the contract period included?				
D4. For group homes and CCI's only, are the following schedules included:				
Rate Computations and Summary?				
Schedule of Questioned Costs?				
Schedule of Cost Offsets?				
Summary of Operations (Wisconsin Clients)?				
Schedule of Reserve Amount?				
Schedule of Days of Care?				
Allocation of Expenses?				
CCI - form DCS 622				
GH - form DCS 619				
<b>E. Reports on Compliance</b>				
E1. Does the audit report include				
Report on Compliance based on GAS audit?				
Report on Specific Requirements applicable to major programs?				
Report on General Requirements?				
Report on Requirements applicable to non-major programs?				

**REVIEW QUESTIONS:**

	Yes	No	N/A	Reference/Remarks
E2. Do the reports include appropriate references to generally accepted auditing standards, <i>Government Auditing Standards</i> , OMB Circular A-128 or A-133, the Federal compliance supplement, the <i>State Single Audit Guidelines</i> or the <i>Provider Agency Audit Guide</i> , and to State programs?				
E3. Are instances of material non-compliance indicated? (If yes, explain)				
E4. Is a Schedule of Findings and Questioned Costs included?				
<b>F. Reports on Internal Controls</b>				
F1. Does the audit report include  Report on Internal Control Structure based on the GAS audit?				
Report on Internal Control Structure used in administering financial assistance programs?				
F2. Do the reports include appropriate references to generally accepted auditing standards, <i>Government Auditing Standards</i> , OMB Circular A-128 or A-133, the Single Audit Act of 1984, the <i>State Single Audit Guidelines</i> or the <i>Provider Agency Audit Guide</i> , and to State programs?				
F3. Are reportable conditions or material internal control weaknesses indicated? (If yes, explain)				
F4. Were each of the following programs treated as major in the audit:  <u>For A-133 Audits:</u>  All Federal programs with expenditures exceeding the greater of \$100,000 or 3% of total Federal program expenditures?				

**REVIEW QUESTIONS:**

Yes No N/A Reference/Remarks

F4 - continued  
For A-128 Audits:  
 All Federal programs with expenditures exceeding the greater of \$300,000 or 3% of total Federal program expenditures?  
 All State funded programs with expenditures exceeding \$100,000?  
 All declared State major programs:

Yes	No	N/A	Reference/Remarks

Agcy	Program	CFDA or ID Number	Yes No N/A		
			Yes	No	N/A
DHSS	Intoxicated Driver Program (IDP)?.....	435.727			
	Community Options Program (COP)?.....	435.704			
	Case Management Agency Providers?.....	93.778			
	Community Integration Program II/Community Options Program Waiver (CIP II/COP-W)?...	93.778			
	Community Integration Program I (CIP I)?.....	93.778			
	General Relief (GR)?.....	435.712			
	Relief to Needy Indian Persons (RNIP)?.....	435.776			
	Child Support Program (IV-D only)?.....	93.023/93.563			
	Low Income Home Energy Assistance Block Grant?.....	93.028/93.568			
	Title III-B of the Older Americans Act - Supportive Services?.....	93.633/93.044			
	Title III-C of the Older Americans Act - Nutrition Services?.....	93.635/93.045			
	United States Department of Agriculture - Food Distribution (Aging only)?.....	10.550			
	Community Supported Living Arrangement (CSLA)*?.....	93.778			
DOA	Low-Income Weatherization?.....	81.042			
DATCP	All programs?.....	115.XXX			
DOJ	Reimbursement of Victim/Witness?.....	455.503			
	Crime Victim/Witness Assist. Surcharge?.....	455.532			
DNR	Nonpoint Source Water Pollution?.....	370.411			
	Waterfront Park Aids?.....	370.491			
DPI	General Aids?.....	255.2XX			
	Public Library Assist. Aids?.....	255.002			
	Aids for Handicapped Education?.....	255.101			
DOT	Harbor Assistance Programs?.....	395.128			
	Public Transportation for Non-Urbanized Areas?.....	395.106			
	Transit Operating Aids?.....	395.104			
	Planning Commission Program?.....	395.202			
	Transportation Facilities Economic Assistance?.....	395.510			

\* CSLA - Consider timing of 1992 update to the *State Single Audit Guidelines* when determining whether to request assurances related to this program.

