

TEXAS COMMISSION ON ALCOHOL & DRUG ABUSE

PROGRAM SPECIFIC AUDIT REPORT CHECKLIST

The Commission developed this checklist to help organizations improve the quality and completeness of audit reports

- _____ A Schedule of Expenditures of Federal Awards which includes the Commission's contract numbers, the total expended for the federal program, and the CFDA number (OMB A-133, Subpart C, Sec. .310)
- _____ Notes to the Schedule, including basis of presentation, contingencies, commitments, subsequent events, unusual and infrequent items of a material amount, related party transactions, and other disclosures deemed significant
- _____ Opinion/Report on Schedule of Expenditures of Federal Awards (SOP 92-9)
- _____ A Schedule of Expenditures of State Awards which includes the Commission's contract numbers and the total expended for the state award (UGMS 1/98)
- _____ Notes to the Schedule, including basis of presentation, contingencies, commitments, subsequent events, unusual and infrequent items of a material amount, related party transactions, and other disclosures deemed significant
- _____ Opinion/Report on Schedule of Expenditures of State Awards
- _____ Report on the Program's Internal Control Structure in accordance with *Government Auditing Standards* (GAS) and OMB A-133 §. 235 (b) (4) (ii)
- _____ Report on the Program's Compliance in accordance with *Government Auditing Standards* (GAS) and OMB A-133 §. 235 (b) (4) (iii)
- _____ Schedule of Findings and Questioned Costs (OMB A-133 §. 505d, UGMS 1/98), including:
 - _____ Summary Schedule of Prior Audit Findings reporting the status of all findings included in the prior audit's schedule of findings and questioned costs. (OMB A-133 Sec. 315 (a) and (b) and UGMS 1/98)
 - _____ Corrective Action Plan including (OMB A-133 Sec. 315 (c) and UGMS 1/98) which includes the name(s) of the contact persons responsible for the corrective action, the corrective action planned, the anticipated completion date, and an explanation and specific reason if the auditee does not agree with findings or believes corrective action is not required
- _____ All reports are signed and dated by the auditor
- _____ Submit one copy of the audit reports to both the Texas Commission on Alcohol and Drug Abuse's, Program Branch and the Health and Human Services Commission, Single Audit Department.
- _____ Submit one copy of the management letter if issued in conjunction with the audit report to both the Texas Commission on Alcohol and Drug Abuse's, Program Branch and the Health and Human Services Commission, Single Audit Department.
- _____ Submit one copy of the comments by management concerning all findings and recommendations included in management letter, including a corrective action plan to both the Texas Commission on Alcohol and Drug Abuse's, Program Branch and the Health and Human Services Commission, Single Audit Department.