

**DESK REVIEW CHECKLIST
FISCAL YEAR 2020–21
K–12 LOCAL EDUCATION ENTITIES**

SCHOOL FACILITY PROGRAM

The objective of this review is to ensure that the audit report meets applicable professional reporting standards, and the state program compliance requirements included in the applicable year's *Guide for Annual Audits of K–12 Local Education Agencies and State Compliance Reporting—Appendix B (K–12 Audit Guide—Appendix B)* published by the Education Audit Appeals Panel and available at <http://eaap.ca.gov/audit-guide/>.

I. Report Components for Performance Audits

1. Does the audit report include the Independent Auditor's Report on Performance? [AU-C §700.22, and applicable year's *K–12 Audit Guide—Appendix B*, Report Components paragraph a.]
2. Does the auditor's report include a statement that the performance audit was conducted in accordance with generally accepted government auditing standards (GAGAS) and 202X-2X Appendix B of the *Guide for Annual Audits of K–12 Local Education Agencies and State Compliance Reporting*, published by the Education Audit Appeals Panel? [GAGAS 9.03 and 2020-21 *K–12 Audit Guide—Appendix B*, Report Components paragraph c.]
3. Does the auditor's report include a statement that those standards require that the auditor plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for their findings and conclusions based on their audit objectives? [GAGAS 9.03]
4. Does the auditor's report state whether the auditor believes that the evidence obtained provided a reasonable basis for the auditor's findings and conclusions based on the auditor's objectives? [GAGAS 9.03]
5. Does the auditor's report include a paragraph stating the results of the audit?
6. Does the audit report contain the following (if applicable):
 - a. A description of the audit objectives, scope, and methodology used for addressing the audit objectives? [GAGAS 9.10–9.16 and 2020-21 *K–12 Audit Guide—Appendix B*, Report Components paragraph a.]
 - b. The audit results including findings, conclusions, and recommendations, if applicable? [GAGAS 9.18 and 2020-21 *K–12 Audit Guide—Appendix B*, Report Components paragraph b.]
 - c. A summary of the views of responsible officials? [GAGAS 9.50 and 2020-21 *K–12 Audit Guide—Appendix B*, Report Components paragraph d.]
 - d. The nature of any confidential or sensitive information omitted, if applicable? [GAGAS 9.61 and 2020-21 *K–12 Audit Guide—Appendix B*, Report Components paragraph e.]

II. Summary of Audit Schedules

Are the following schedules included in the audit report:

1. Table of Hard Construction Costs:
 - Non-Financial Hardship Project close-out audit [2020-21 *K-12 Audit Guide*—Appendix B, procedure II.A.10]
 - Financial Hardship Project close-out audit [2020-21 *K-12 Audit Guide*—Appendix B, procedure III.A.11]
 - Charter School Facilities Program close-out audits [2020-21 *K-12 Audit Guide*—Appendix B, procedure V.A.11.a)]
2. Schedule of School Facility Program Summary of Audit Findings? [2020-21 *K-12 Audit Guide*—Appendix B, Summary of Audit Schedules paragraph A.]
3. Schedule of School Facility Program Site Grant Adjustments Summary? [2020-21 *K-12 Audit Guide*—Appendix B, Summary of Audit Schedules paragraph B.]
4. Schedule of School Facility Program Determination of Project Savings? [2020-21 *K-12 Audit Guide*—Appendix B, Summary of Audit Schedules paragraph C.]
5. Schedule of School Facility Program Summary of Final Project Funding? [2020-21 *K-12 Audit Guide*—Appendix B, Summary of Audit Schedules paragraph D.] Schedule includes the following if applicable:
 - i. Total Ineligible Expenditures Due the State
 - ii. Total Grant Adjustments Due the State or Due the LEA
 - iii. Audited Unspent Funds Due the State