

**DESK REVIEW CHECKLIST
FISCAL YEAR 2018-19
K-12 LOCAL EDUCATION ENTITIES**

SCHOOL FACILITY PROGRAM BOND FUND AUDITS

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 *2018-19 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting—Appendix B* (2018-19 K-12 Audit Guide—Appendix B), published by the Education Audit Appeals Panel, March 1, 2019.

I. Report Components for Performance Audits

Does the audit report contain the following:

1. A description of the audit objectives, scope, and methodology used for addressing the audit objectives? [GAGAS 7.09 and 2018-19 K-12 Audit Guide—Appendix B, Report Components a.]
2. The audit results including findings, conclusions, and recommendations if applicable? [GAGAS 7.14 and 2018-19 K-12 Audit Guide—Appendix B, Report Components b.]
3. A statement about the auditor’s compliance with generally accepted government auditing standards? [GAGAS 7.08 and 2018-19 K-12 Audit Guide—Appendix B, Report Components c.]
4. A summary of the views of responsible officials? [GAGAS 7.32 and 2018-19 K-12 Audit Guide—Appendix B, Report Components d.]
5. The nature of any confidential or sensitive information omitted, if applicable? [GAGAS 7.39 and 2018-19 K-12 Audit Guide—Appendix B, Report Components e.]

II. Summary of Audit Schedules

Are the following schedules included in the audit report:

1. Schedule of School Facility Program Summary of Audit Findings? [2018-19 K-12 Audit Guide—Appendix B, Summary of Audit Schedules A.]
2. Schedule of School Facility Program Site Grant Adjustments Summary? [2018-19 K-12 Audit Guide—Appendix B, Summary of Audit Schedules B.]
3. Schedule of School Facility Program Determination of Project Savings? [2018-19 K-12 Audit Guide—Appendix B, Summary of Audit Schedules C.]
4. Schedule of School Facility Program Summary of Final Project Funding? [2018-19 K-12 Audit Guide—Appendix B, Summary of Audit Schedules 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.