

## 2009 to 2010 Single Audit Roll Forward Analysis

Index	Document Name	Table	Roll Forward (Yes/No)	Reason (if Roll Forward is "No")
AUD-101S	Overall Audit Program-Circular A-13	Table "PRE-ENGAGEMENT PROCEDURES"	Yes	
		Table "RISK-ASSESSMENT PROCEDURES: OBTAINING AN UNDERSTANDING OF THE ENTITY AND ITS PROGRAM ENVIRONMENT"	Yes	
		Table "RISK ASSESSMENT PROCEDURES: EVALUATING THE DESIGN OF INTERNAL CONTROLS OVER COMPLIANCE"	Yes	
		Table "ASSESSING THE RISKS OF MATERIAL NONCOMPLIANCE"	Yes	
		Table "PERFORMING AUDIT PROCEDURES IN RESPONSE TO ASSESSED RISKS"	Yes	
		Table "PERFORMING AUDIT PROCEDURES: TESTS OF THE OPERATING EFFECTIVENESS OF INTERNAL CONTROLS OVER COMPLIANCE"	Yes	
		Table "PERFORMING AUDIT PROCEDURES: SUBSTANTIVE TESTS OF COMPLIANCE"	Yes	
		Table "EVALUATING, CONCLUDING AND REPORTING PROCEDURES"	Yes	
AUD-701S	Audit Program-Designing Tests of Controls Over Compliance	"CLIENT NAME/AUDIT PERIOD/MAJOR PROGRAMS" Table	Yes	
		"Compliance Requirement" Table	Yes	
		Program Step 1 Table "Selection of Control Activities"	Yes	
		Program Step 1 Table "Nature of Tests of Controls"	Yes	
		Program Step 1 Table "Timing of Tests of Controls"	Yes	
		Program Step 1 Table "Extent of Tests of Controls"	Yes	
		Program Step 1 Table "Reliance on SAS-70 Report on Controls Performed at a Service Organization"	Yes	
		Program Step 1 Table "Using the Work of a Specialist"	Yes	
		Program Step 1 Table "Results"	Yes	
			Yes	
		"Major Program/Compliance Requirement" Table	Yes	
		"Changes to Substantive Compliance Test Approach" Table	Yes	
AUD-801S	Audit Program Activities Allowed or Unallowed	Table "CLIENT NAME/AUDIT PERIOD/MAJOR PROGRAM"	Yes	
		Table "SECTION I: CONSIDERATION OF TESTING THE OPERATING EFFECTIVENESS OF INTERNAL CONTROLS OVER COMPLIANCE"	Yes	
		Table "SECTION II: SUBSTANTIVE AUDIT PROCEDURES"; "Specific Risks of Material Noncompliance"	Yes	
		Program step table "Other Audit Procedures"	Yes	
		Table "SECTION III: RESULTS"	No	
AUD-802S	Audit Program-Allowable Costs and Cost Principles (Circular A-87)	Table "CLIENT NAME/AUDIT PERIOD/MAJOR PROGRAM"	Yes	
		Table "SECTION I: TESTING THE OPERATING EFFECTIVENESS OF INTERNAL CONTROLS OVER COMPLIANCE"	Yes	
		Table "SECTION II: SUBSTANTIVE AUDIT PROCEDURES"; "Specific Risks of Material Misstatements"	Yes	
		Program step table "Other Audit Procedures"	Yes	
		Table "SECTION III: RESULTS"	Yes	
		Table "CLIENT NAME/AUDIT PERIOD/MAJOR PROGRAM"	Yes	

AUD-803S	Audit Program-Allowable Costs- Circular A-21	Table "SECTION I: TESTING THE OPERATING EFFECTIVENESS OF INTERNAL CONTROLS OVER COMPLIANCE"	Yes	
		Table "SECTION II: SUBSTANTIVE AUDIT PROCEDURES"; "Specific Risks of Material Noncompliance"	Yes	
		Program step table "Other Audit Procedures"	Yes	
		Table "SECTION III: RESULTS"	Yes	
AUD-804S	Audit Program-Allowable Costs- Circular A-122	Table "CLIENT NAME/AUDIT PERIOD/MAJOR PROGRAM"	Yes	
		Table "SECTION I: TESTING THE OPERATING EFFECTIVENESS OF INTERNAL CONTROLS OVER COMPLIANCE"	Yes	
		Table "SECTION II: SUBSTANTIVE AUDIT PROCEDURES"; "Specific Risks of Material Noncompliance"	Yes	
		Program step table "Other Audit Procedures"	Yes	
		Table "SECTION III: RESULTS"	Yes	
AUD-805S	Audit Program-Cash Management	Table "CLIENT NAME/AUDIT PERIOD/MAJOR PROGRAM"	Yes	
		Table "SECTION I: TESTING THE OPERATING EFFECTIVENESS OF INTERNAL CONTROLS OVER COMPLIANCE"	Yes	
		Table "SECTION II: SUBSTANTIVE AUDIT PROCEDURES"; "Specific Risks of Material Noncompliance"	Yes	
		Program step table "Other Audit Procedures"	Yes	
		Table "SECTION III: RESULTS"	Yes	
AUD-806S	Audit Program-Davis Bacon Act	Table "CLIENT NAME/AUDIT PERIOD/MAJOR PROGRAM"	Yes	
		Table "SECTION I: TESTING THE OPERATING EFFECTIVENESS OF INTERNAL CONTROLS OVER COMPLIANCE"	Yes	
		Table "SECTION II: SUBSTANTIVE AUDIT PROCEDURES"; "Specific Risks of Material Noncompliance"	Yes	
		Program step table "Other Audit Procedures"	Yes	
		Table "SECTION III: RESULTS"	Yes	
AUD-807S	Audit Program-Eligibility	Table "CLIENT NAME/AUDIT PERIOD/MAJOR PROGRAM"	Yes	
		Table "SECTION I: TESTING THE OPERATING EFFECTIVENESS OF INTERNAL CONTROLS OVER COMPLIANCE"	Yes	
		Table "SECTION II: SUBSTANTIVE AUDIT PROCEDURES"; "Specific Risks of Material Noncompliance"	Yes	
		Program step table "Other Audit Procedures"	Yes	
		Table "SECTION III: RESULTS"	Yes	
AUD-808S	Audit Program-Equipment and Real Property Management	Table "CLIENT NAME/AUDIT PERIOD/MAJOR PROGRAM"	Yes	
		Table "SECTION I: TESTING THE OPERATING EFFECTIVENESS OF INTERNAL CONTROLS OVER COMPLIANCE"	Yes	
		Table "SECTION II: SUBSTANTIVE AUDIT PROCEDURES"; "Specific Risks of Material Noncompliance"	Yes	
		Program step table "Other Audit Procedures"	Yes	
		Table "SECTION III: RESULTS"	Yes	
	Audit Program-Matching Level	Table "CLIENT NAME/AUDIT PERIOD/MAJOR PROGRAM"	Yes	
		Table "SECTION I: TESTING THE OPERATING EFFECTIVENESS OF INTERNAL CONTROLS OVER COMPLIANCE"	Yes	

AUD-809S	Audit Program-Matching, Level of Effort, Earmark	Table "SECTION II: SUBSTANTIVE AUDIT PROCEDURES"; "Specific Risks of Material Noncompliance"	Yes	
		Program step table "Other Audit Procedures"	Yes	
		Table "SECTION III: RESULTS"	Yes	
AUD-810S	Audit Program-Availability Period-Federal Funds	Table "CLIENT NAME/AUDIT PERIOD/MAJOR PROGRAM"	Yes	
		Table "SECTION I: TESTING THE OPERATING EFFECTIVENESS OF INTERNAL CONTROLS OVER COMPLIANCE"	Yes	
		Table "SECTION II: SUBSTANTIVE AUDIT PROCEDURES"; "Specific Risks of Material Noncompliance"	Yes	
		Program step table "Other Audit Procedures"	Yes	
		Table "SECTION III: RESULTS"	Yes	
AUD-811S	Audit Program-Procurement and Suspension and Debarment	Table "CLIENT NAME/AUDIT PERIOD/MAJOR PROGRAM"	Yes	
		Table "SECTION I: TESTING THE OPERATING EFFECTIVENESS OF INTERNAL CONTROLS OVER COMPLIANCE"	Yes	
		Table "SECTION II: SUBSTANTIVE AUDIT PROCEDURES"; "Specific Risks of Material Noncompliance"	Yes	
		Program step table "Other Audit Procedures"	Yes	
		Table "SECTION III: RESULTS"	Yes	
AUD-812S	Audit Program-Program Income	Table "CLIENT NAME/AUDIT PERIOD/MAJOR PROGRAM"	Yes	
		Table "SECTION I: TESTING THE OPERATING EFFECTIVENESS OF INTERNAL CONTROLS OVER COMPLIANCE"	Yes	
		Table "SECTION II: SUBSTANTIVE AUDIT PROCEDURES"; "Specific Risks of Material Noncompliance"	Yes	
		Program step table "Other Audit Procedures"	Yes	
		Table "SECTION III: RESULTS"	Yes	
AUD-813S	Audit Program-Real Property Acquisition, Relocation Assistance	Table "CLIENT NAME/AUDIT PERIOD/MAJOR PROGRAM"	Yes	
		Table "SECTION I: TESTING THE OPERATING EFFECTIVENESS OF INTERNAL CONTROLS OVER COMPLIANCE"	Yes	
		Table "SECTION II: SUBSTANTIVE AUDIT PROCEDURES"; "Specific Risks of Material Noncompliance"	Yes	
		Program step table "Other Audit Procedures"	Yes	
		Table "SECTION III: RESULTS"	Yes	
AUD-814S	Audit Program-Reporting	Table "CLIENT NAME/AUDIT PERIOD/MAJOR PROGRAM"	Yes	
		Table "SECTION I: TESTING THE OPERATING EFFECTIVENESS OF INTERNAL CONTROLS OVER COMPLIANCE"	Yes	
		Table "SECTION II: SUBSTANTIVE AUDIT PROCEDURES"; "Specific Risks of Material Noncompliance"	Yes	
		Program step table "Other Audit Procedures"		
		Table "SECTION II: RESULTS"	Yes	
AUD-815S	Audit Program-Subrecipient Monitoring	Table "CLIENT NAME/AUDIT PERIOD/MAJOR PROGRAM"	Yes	
		Table "SECTION I: TESTING THE OPERATING EFFECTIVENESS OF INTERNAL CONTROLS OVER COMPLIANCE"	Yes	
		Table "SECTION II: SUBSTANTIVE AUDIT PROCEDURES"; "Specific Risks of Material Noncompliance"	Yes	
		Program step table "Other Audit Procedures"	Yes	
		Table "SECTION III: RESULTS"	Yes	

AUD-816S	Audit Program-Special Tests and Provisions	Table "CLIENT NAME/AUDIT PERIOD/MAJOR PROGRAM"	Yes	
		Table "SECTION I: TESTING THE OPERATING EFFECTIVENESS OF INTERNAL CONTROLS OVER COMPLIANCE"	Yes	
		Table "SECTION II: SUBSTANTIVE AUDIT PROCEDURES"; "Specific Risks of Material Noncompliance"	Yes	
		Program step table "Other Audit Procedures"	Yes	
		Table "SECTION III: RESULTS"	Yes	
AUD-817S	Audit Program-Blank	Table "CLIENT NAME/AUDIT PERIOD/MAJOR PROGRAM"	Yes	
		Table "SECTION I: TESTING THE OPERATING EFFECTIVENESS OF INTERNAL CONTROLS OVER COMPLIANCE"	Yes	
		Table "SECTION II: SUBSTANTIVE AUDIT PROCEDURES"; "Specific Risks of Material Noncompliance"	Yes	
		Program step table "Other Audit Procedures"	Yes	
		SECTION III: RESULTS	Yes	
KBA-101S	Overall Audit Program-Circular A-133 Compliance Audit Strategy	Table "PRE-ENGAGEMENT PROCEDURES"	Yes	
		Table under "RISK-ASSESSMENT PROCEDURES: OBTAINING AN UNDERSTANDING OF THE ENTITY AND ITS PROGRAM ENVIRONMENT"	Yes	
		Table under "RISK ASSESSMENT PROCEDURES: EVALUATING THE DESIGN OF INTERNAL CONTROLS OVER COMPLIANCE"	Yes	
		Table "ASSESSING THE RISKS OF MATERIAL NONCOMPLIANCE"	Yes	
		Table "DESIGNING AUDIT PROCEDURES IN RESPONSE TO ASSESSED RISKS"	Yes	
		Table "PERFORMING AUDIT PROCEDURES: TESTS OF THE OPERATING EFFECTIVENESS OF INTERNAL CONTROLS OVER COMPLIANCE"	Yes	
		Table "EVALUATING, CONCLUDING, AND REPORTING PROCEDURES"	Yes	
KBA-102S	Summary and Evaluation of Noncompliance		No	Workpaper does not exist in Single Audit 2010
KBA-103S	Evaluating and Communicating Audit Findings			Workpaper does not exist in Single Audit 2010
KBA-104S	Circular A-133 Compliance Audit Significant Matters"		No	Workpaper does not exist in Single Audit 2010
KBA-301S	Major Program-Compliance Requirement Materiality		No	Workpaper does not exist in Single Audit 2010
KBA-302S	Understanding the Entity and Its Program Environment		No	Workpaper does not exist in Single Audit 2010
		Table "CLIENT NAME/AUDIT PERIOD"	Yes	
		Both tables under- "Inquiries of Management and Those Individuals Involved in Federal Program Operations"	Yes	
		Table under-"Describe you understanding of the risks of fraud..."	Yes	
		Table under-"Describe programs and controls that the entity has established..."	Yes	
		Table under- "Describe how such programs and controls are monitored within the entity:"	Yes	

KBA-303S	Management Inquiries-Fraud Risks-A-133 Audit	Table under-"Describe the nature and extent of monitoring of program activities..."	Yes	
		Table under-"Describe whether and how management communicates to employees..."	Yes	
		Both tables under "Inquiries of the Governing Body"	Yes	
		Table under "Describe how the governing body exercises its oversight of the entity..."	Yes	
		Table under "Describe your understanding..."	Yes	
		Both tables under- "Inquiries of Internal Audit"	Yes	
		Table under-"Describe you understanding of the risks of fraud..."	Yes	
		Table under-"Describe any procedures you performed..."	Yes	
		Table under-"Describe management's response..."	Yes	
		Both tables under- "Inquiries of Others (e.g., Program Operating Personnel)"	Yes	
		Table "On basis of the above inquiries, we identified risks of material noncompliance due to fraud that have been summarized..."	Yes	
		Table "Comments:"	Yes	
KBA-400S	Identification of Material Compliance Requirements	Table "CLIENT NAME/AUDIT PERIOD"	Yes	
		Table "Compliance Requirement Types Considered Applicable and Material to the Program or Cluster?"	No	Table does not exist in Single Audit 2010
KBA-401S	Understanding Entity-Level Controls Over Compliance	Table "CLIENT NAME/AUDIT PERIOD/MAJOR PROGRAM"	Yes	
		SECTION I: THE CONTROL ENVIRONMENT - Table #1 "Control Objective: Sound integrity and ethical values..."	Yes	
		SECTION I: THE CONTROL ENVIRONMENT - Table #2 "Control Objective: The governing body or committee thereof understands and exercises oversight..."	Yes	
		SECTION I: THE CONTROL ENVIRONMENT - Table #3 "Control Objective: Management's philosophy and operating style..."	Yes	
		SECTION I: THE CONTROL ENVIRONMENT - Table #4 "Control Objective: The Entity's organizational structure..."	Yes	
		SECTION I: THE CONTROL ENVIRONMENT - Table #5 "Control Objective: The Entity retains individuals..."	Yes	
		SECTION I: THE CONTROL ENVIRONMENT - Table #6 "Control Objective: Management and employees are assigned..."	Yes	
		SECTION I: THE CONTROL ENVIRONMENT - Table #7 "Human Resource Policies and Practices..."	Yes	
		SECTION II: Risk Assessment - Table #8 "Control Objective: A process is designed and implemented..."	Yes	
		SECTION II: Risk Assessment - Table #9 "The potential for material noncompliance..."	Yes	
		Section IV: Information and Communication System-Table #13 "Pertinent information identified, captured, and used at all levels..."	Yes	
		Section IV: Information and Communication System-Table #14 "Control Objective: All personnel, particularly those in roles..."	Yes	
		Section IV: Information and Communication System-Table #15 "Control Objective: Entity personnel have an effective method to communicate..."	Yes	

KBA-501S	Team Discussion of Risks of Material Noncompliance	Section IV: Information and Communication System-Table #16 "Control Objective: Communication must exist between management and the governing body..."	Yes	
		Section IV: Information and Communication System-Table #17 "Control Objective: Matters affecting the achievement of compliance objectives..."	Yes	
		Section V: Monitoring of Controls-Table #18 "Control Objective: Ongoing monitoring processes enable management..."	Yes	
		Section V: Monitoring of Controls-Table #19 "Control Objective: Separate evaluations of all five internal control components..."	Yes	
		Section V: Monitoring of Controls-Table #20 "Control Objective: Internal control deficiencies are identified and communicated..."	Yes	
		Section V: Monitoring of Controls-Table #21 "Information used by management to perform monitoring procedures is reliable."	Yes	
		Both tables under- Section VI: Conclusion	Yes	
	Team Discussion of Risks of Material Noncompliance	Table "CLIENT NAME/AUDIT PERIOD/MAJOR PROGRAM"	Yes	
		Table under #1 "a. Date of discussion:"	Yes	
		Table under #1 "b. Participants:"	Yes	
		Table under #1 "c. Nature of discussion:"	Yes	
		Table under "2h. How and where material noncompliance could occur relative to a major federal award program due to unintentional noncompliance"	Yes	
		Table under "2i. How and where the material noncompliance could occur relative to a major federal award program due to fraud"	Yes	
		Table under "2j. Known external and internal factors affecting the entity that might..."	Yes	
		Table under "2k. How management could perpetrate and conceal fraudulent program reporting."	Yes	
		Table under "2l. How the perpetrators could misappropriate program assets."	Yes	
		Table under "2m. The risk of management override of controls."	Yes	
		Table under "2n. How best to respond to these risks through the design of audit procedures."	Yes	
		Table under "2o. Additional matters as follows:"	Yes	
		Table under #3 "As a result of the above discussion..."	Yes	
		Table "CLIENT NAME/AUDIT PERIOD/MAJOR PROGRAM"	Yes	
		Table "Section I: MAJOR PROGRAM-LEVEL RISKS"	Yes	
		Table "Section II: COMPLIANCE REQUIREMENT-LEVEL RISKS"- "A. ACTIVITIES ALLOWED AND UNALLOWED"	Yes	
		Table "Section II: COMPLIANCE REQUIREMENT-LEVEL RISKS"- "B. ALLOWABLE COSTS/COST PRINCIPLES"	Yes	
		Table "Section II: COMPLIANCE REQUIREMENT-LEVEL RISKS"- "C. CASH MANAGEMENT"	Yes	
		Table "Section II: COMPLIANCE REQUIREMENT-LEVEL RISKS"- "D. DAVIS-BACON ACT"	Yes	
		Table "Section II: COMPLIANCE REQUIREMENT-LEVEL RISKS"- "E. ELIGIBILITY"	Yes	

KBA-502S	Summary of Risk Assessments over Compliance	Table "Section II: COMPLIANCE REQUIREMENT-LEVEL RISKS"- "F. EQUIPMENT AND REAL PROPERTY MANAGEMENT"	Yes	
		Table "Section II: COMPLIANCE REQUIREMENT-LEVEL RISKS"- "G. MATCHING, LEVEL OF EFFORT EARMARKING"	Yes	
		Table "Section II: COMPLIANCE REQUIREMENT-LEVEL RISKS"- "H. PERIOD OF AVAILABILITY OF FEDERAL FUNDS"	Yes	
		Table "Section II: COMPLIANCE REQUIREMENT-LEVEL RISKS"- "I. PROCUREMENT AND SUSPENSION AND DEBARMENT"	Yes	
		Table "Section II: COMPLIANCE REQUIREMENT-LEVEL RISKS"- "J. PROGRAM INCOME"	Yes	
		Table "Section II: COMPLIANCE REQUIREMENT-LEVEL RISKS"- "K. REAL PROPERTY ACQUISITION AND RELOCATION ASSISTANCE"	Yes	
		Table "Section II: COMPLIANCE REQUIREMENT-LEVEL RISKS"- "L. REPORTING"	Yes	
		Table "Section II: COMPLIANCE REQUIREMENT-LEVEL RISKS"- "M. SUBRECIPIENT MONITORING"	Yes	
		Table "Section II: COMPLIANCE REQUIREMENT-LEVEL RISKS"- "N. SPECIAL TESTS AND PROVISIONS"	Yes	
KBA-901S	A-133 Compliance Audit Review-Approval Checklist	Table "CLIENT NAME/AUDIT PERIOD"	Yes	
		Table "SECTION I: DETAILED REVIEW"	Yes	
		Table "SECTION II: PRINCIPAL REVIEW"	Yes	
		Table "SECTION III: INDEPENDENT/CONCURRING REVIEW"	Yes	
		"SECTION IV: REPORT ISSUANCE INFORMATION" Table "Type of Reports"	No	Will not roll forward to Single Audits 2010.
		"SECTION IV: REPORT ISSUANCE INFORMATION" Table "Review of Reports with Client"	No	Table does not exist in Single Audits 2009.
		"SECTION IV: REPORT ISSUANCE INFORMATION" Table "Reports Distribution"	Yes	
		Table "Detailed reviewer/Principal reviewer/Independent reviewer"	Yes	
KBA-902S	Circular A-133 Compliance Audit Documentation Checklist	Table "CLIENT NAME/AUDIT PERIOD"	Yes	
		Table Qstn 1 "Yes/No/NA/Workpaper Reference/Comments"	Yes	
AID-303S	Determining Major Programs	Table "CLIENT NAME/AUDIT PERIOD"	Yes	
		Table "Program/CFDA Number/Name"	Yes	
		Step 1 - DETERMINING TYPE A AND TYPE B PROGRAMS table "Program1/Program2/Program3/Program4/Program5"	Yes	
		Step 2 - EVALUATING RISK OF TYPE A PROGRAMS table "Program1/Program2/Program3/Program4/Program5"	Yes	
		Step 3 - EVALUATING RISK OF TYPE B PROGRAMS table "Program1/Program2/Program3/Program4/Program5"	Yes	
		Step 4 - DETERMINING MAJOR PROGRAMS table "Program1/Program2/Program3/Program4/Program5"	Yes	
		PART 1 - Type A Programs (from Step 2 above)	Yes	
		PART 2 - Type B Programs (from Step 3 above)	Yes	
		PART 3 - Low-Risk Auditee Consideration	Yes	

		PART 4 - Percent-of-Coverage Requirement	Yes	
		PART 5 - List of Major Programs to be Audited	Yes	
AID-304S	Subrecipient vs. Vendor Considerations	Table "CLIENT NAME/AUDIT PERIOD/ORGANIZATION TO EVALUATE:"	Yes	
		Table "ORGANIZATIONAL CONSIDERATIONS"	Yes	
		Table "Comments:"	Yes	
		Table "Organization/Determination"	Yes	The organization column will not roll forward.
AID-401S	Identification of Material Compliance Requirements	Table "CLIENT NAME/DATE OF FINANCIAL STATEMENTS/MAJOR PROGRAMS"	Yes	
		Tables "SECTION I: THE CONTROL ENVIRONMENT"	Yes	
		Tables "SECTION II: RISK ASSESSMENT"	Yes	
		Tables "SECTION III: INFORMATION AND COMMUNICATION SYSTEMS"	Yes	
		Tables "SECTION IV: MONITORING OF CONTROLS"	Yes	
		Tables "SECTION V: CONCLUSION"	Yes	
AID-402S	Performing and Documenting Walkthroughs			Workpaper does not exist in Single Audits 2010.
AID-501S	Inherent Risk Assessment Form- Circ A-133 Compliance Audit	Table "CLIENT NAME/DATE OF FINANCIAL STATEMENTS/MAJOR PROGRAMS"	Yes	
		Table "Major Program 1"	Yes	
		Table "Major Program 2"	Yes	
		Table "Major Program 3"	Yes	
		Table "Major Program 4"	Yes	
		Table "Major Program 5"	Yes	
		Table "Major Program 6"	Yes	
		Table "We considered the following additional factors in assessing inherent risk:"	Yes	
		Table "CLIENT NAME/DATE OF FINANCIAL STATEMENTS/MAJOR PROGRAMS/TYPE OF COMPLIANCE REQUIREMENTS"	Yes	
		Tables under SECTION: I #1 "Describe the audit objective(s) of the test:"	Yes	
		Tables under SECTION: I #2 "Describe the internal control activities being tested:"	Yes	
		Tables under SECTION: I #3 "Define the sampling unit:"	Yes	
		Tables under SECTION: I #4 "Describe how the completeness of the population was considered:"	Yes	
		Tables under SECTION: I #5 "Define the period covered by the test:"	Yes	
		Tables under SECTION: I #6 "Define the deviation conditions:"	Yes	



AID-701S	Audit Sampling Worksheet for Tests of Controls Over Compliance	Tables under SECTION: I #7 "Indicate the expected number of deviations for this test of controls:"	Yes	
		Tables under SECTION: I #8 "Planned Assessed Level of Control Risk..."	Yes	
		Tables under SECTION: II #1 "Determine the sample size and selection technique:"	Yes	
		Tables under SECTION: II #2 "Describe the tests of controls that will be performed to test the sample:"	Yes	
		Tables under SECTION III: #1 "Specify the number and type of deviations noted during testing and the reasons for such deviations:"	Yes	
		Tables under SECTION III: #2 "Summarize the final assessment of control risk..."	Yes	
		Tables under SECTION III: #3 "Conclude on the acceptability of test results..."	Yes	
		Tables under SECTION III: #4 "Based on the results obtained and conclusions reached..."	Yes	
AID-801S	Audit Sampling Worksheet for Substantive Tests of Compliance		No	Workpaper does not exist in Single Audit 2010
AID-901S	Differences of Professional Opinion-Circ A-133 Compliance Audit	Table "CLIENT NAME/AUDIT PERIOD"	Yes	
		Table "1. List the names and titles of audit staff with differences of professional opinion."	Yes	
		Table "2. Briefly describe the accounting or auditing issues that have caused the differences of opinion among firm personnel."	Yes	
		Table "3. Cite professional literature discussed, names of any consultants with whom the issue was discussed, and conclusion of consultant."	Yes	
		Table "4. Summarize final resolution and basis for conclusion."	Yes	
		Table "Final resolution approved by:"	Yes	
		Table "The following personnel disassociate themselves from the final resolution of the matter discussed above:"	Yes	
AID-902S	Changes to Audit Doc After Auditor's Report Release Date: Circ A-133 Compliance Audit	Table "CLIENT NAME/AUDIT PERIOD"	Yes	
		Table "Report Release Date/Documentation Completion Date:"	Yes	
		Table "Description of Change"	Yes	