

1. Have all findings noted in the FYE 9/30/2022 Examiners' Report been addressed or has corrective action been taken? **Yes.**
2. Were there any auditor adjusting entries for FYE 9/30/2022? If so, how many? **No, there were no auditor's adjusting entries.**
3. What is the reason for the change in auditors? **The state examiner has chosen to now only do a compliance audit for the agency.**
4. Would AIDT be able to facilitate access to the predecessor auditor's working papers? To what extent would prior year working papers be available for review? **Yes, we can go back to fiscal year 2022.**
5. Is there a closed trial balance available for FYE 9/30/2023? **Yes.**
 - a. When would fieldwork begin for the 9/30/2023 audit period? **Financial statements are put together.**
 - b. What date would AIDT be able to provide requested audit documentation? **AIDT would be able to provide documentation upon request.**
6. Is there a closed trial balance available for FYE 9/30/2024? **Yes**
 - a. When would fieldwork begin for the 9/30/2024 audit period? **Financial statements are put together.**
 - b. What date would AIDT be able to provide requested audit documentation? **AIDT would be able to provide documentation upon request.**
7. Does AIDT maintain the calculations for leases included in the GASB 87 implementation? **Yes.**
 - a. Does the general ledger reflect the accurate calculations? **Yes.**
8. Will AIDT need assistance with GASB 96 implementation? **No.**
9. What accounting software does AIDT use? Would remote access to the system be available? **Oracle. This would require further research.**
10. What type of fixed asset software does AIDT use to track capital asset activity and depreciation? Does that software accurately reflect all the fixed asset activity between 9/30/2023 and 9/30/2024? **Capital assets are recorded in Asset Works. Depreciation is manually recorded.**
11. Does AIDT draft their own financial statements, or do they anticipate the auditor will do that? **Yes, AIDT draft their own financial statements.**
12. Approximately how many hours were expended in prior years by the auditors? **Unknown.**
13. Scope of Audit Services – item #2 indicates the need to complete a data collection form. Is this data collection form related to a uniform guidance requirement? In 2022, the organization was not subject to a uniform guidance audit. Do you anticipate the organization being subject to a uniform guidance audit in 2023 – 2025? **Please disregard as we do not receive federal funds.**