**Important Notes:**

* This shell was developed for reporting on Assistance Listing 21.027 Alternative Compliance Examination engagements of periods ending June 30,2022 through June 30, 2023.
* Do not delete or change the section breaks. The headings and page numbers will correct themselves when you delete the unused examples.
* AOS Auditors needing to withdrawal or disclaim the opinion on their engagement must contact CFAE using the FACCR Specialty in Spiceworks.

**The illustrative report examples included below are as follows:**

* Example 1: Unmodified Opinion on Compliance, No Reportable Findings
* Example 2: Unmodified Opinion on Compliance, Reportable Findings
* Example 3: Modified Opinion on Compliance, Reportable Findings

*Remove all red highlighted text when the report is prepared.]*

**EXAMPLE 1**

Unmodified Opinion on Compliance, No Reportable Findings

**Report on Compliance for the U.S. Department of Treasury Coronavirus State and Local Fiscal Recovery Funds Program (CSLFRF) Requirements for an Alternative CSLFRF Compliance Examination Engagement**

**Independent Accountant's Report**

[NAME OF GOVERNMENT]

[COUNTY NAME]

[GOVERNMENT ADDRESS]

We have examined [NAME OF GOVERNMENT]’s, [COUNTY NAME]([ENTITY TYPE]’s) compliance with the compliance requirements “activities allowed or unallowed” and “allowable cost/cost principles” (the specified requirements) as described in Part IV “Requirements for an Alternative Compliance Examination Engagement for Recipients That Would Otherwise be Required to Undergo a Single Audit or Program-Specific Audit as a Result of Receiving Coronavirus State and Local Fiscal Recovery Funds” of the Coronavirus State and Local Fiscal Recovery Fund (CSLFRF) section of the 2022OMB *Compliance Supplement* (referred to herein as “Requirements for an Alternative CSLFRF Compliance Examination Engagement”) during the year ended [YEAR END DATE]. Management of the [ENTITY TYPE]is responsible for the [ENTITY TYPE]’scompliance with the specified requirements. Our responsibility is to express an opinion on the [ENTITY TYPE]’scompliance with the specified requirements based on our examination.

Our examination was conducted in accordance with attestation standards established by the AICPA; the standards applicable to attestation engagements contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and in the “Requirements for an Alternative CSLFRF Compliance Examination Engagement.” Those standards and requirements require that we plan and perform the examination to obtain reasonable assurance about whether the [ENTITY TYPE]complied, in all material respects, with the specified requirements referenced above. An examination involves performing procedures to obtain evidence about whether the [ENTITY TYPE]complied with the specified requirements. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material noncompliance, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

We are required to be independent and meet our other ethical responsibilities in accordance with relevant ethical requirements relating to the engagement.

Our examination does not provide a legal determination on the [ENTITY TYPE]’s compliance with specified requirements.

In our opinion, the [ENTITY TYPE] complied, in all material respects, with the specified requirements referenced above during the year ended [YEAR END DATE]*.*

**Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we are required to report all deficiencies that are considered to be significant deficiencies or material weaknesses in internal control; fraud, and noncompliance with provisions of laws, regulations, contracts or grant agreements that have a material effect on the [ENTITY TYPE]’scompliance with the specified requirements and any other instances that warrant the attention of those charged with governance. We are also required to obtain and report the views of responsible officials concerning the findings, conclusions, and recommendations, as well as any planned corrective actions. We performed our examination to express an opinion on the [ENTITY TYPE]’s compliance with the specified requirements and not for the purpose of expressing an opinion on the internal control over the specified requirements or on compliance and other matters; accordingly, we express no such opinions. The results of our tests disclosed no matters that are required to be reported under *Government Auditing Standards*.

# Intended Purpose

The purpose of this examination report is solely to express an opinion on whether [ENTITY TYPE]complied, in all material respects with the specified requirements referenced above during the year ended [YEAR END DATE]. Accordingly, this report is not suitable for any other purpose.

[SIGNATURE]

[REPORT DATE]

**EXAMPLE 2**

Unmodified Opinion on Compliance, Reportable Findings

**Report on Compliance for the U.S. Department of Treasury Coronavirus State and Local Fiscal Recovery Funds Program (CSLFRF) Requirements for an Alternative CSLFRF Compliance Examination Engagement**

**Independent Accountant's Report**

[NAME OF GOVERNMENT]

[COUNTY NAME]

[GOVERNMENT ADDRESS]

We have examined [NAME OF GOVERNMENT]’s, [COUNTY NAME]([ENTITY TYPE]’s) compliance with the compliance requirements “activities allowed or unallowed” and “allowable cost/cost principles” (the specified requirements) as described in Part IV “Requirements for an Alternative Compliance Examination Engagement for Recipients That Would Otherwise be Required to Undergo a Single Audit or Program-Specific Audit as a Result of Receiving Coronavirus State and Local Fiscal Recovery Funds” of the Coronavirus State and Local Fiscal Recovery Fund (CSLFRF) section of the 2022OMB *Compliance Supplement* (referred to herein as “Requirements for an Alternative CSLFRF Compliance Examination Engagement”) during the year ended [YEAR END DATE]. Management of the [ENTITY TYPE]is responsible for the [ENTITY TYPE]’scompliance with the specified requirements. Our responsibility is to express an opinion on the [ENTITY TYPE]’scompliance with the specified requirements based on our examination.

Our examination was conducted in accordance with attestation standards established by the AICPA; the standards applicable to attestation engagements contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and in the “Requirements for an Alternative CSLFRF Compliance Examination Engagement.” Those standards and requirements require that we plan and perform the examination to obtain reasonable assurance about whether the [ENTITY TYPE]complied, in all material respects, with the specified requirements referenced above. An examination involves performing procedures to obtain evidence about whether the [ENTITY TYPE]complied with the specified requirements. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material noncompliance, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

We are required to be independent and meet our other ethical responsibilities in accordance with relevant ethical requirements relating to the engagement.

Our examination does not provide a legal determination on the [ENTITY TYPE]’s compliance with specified requirements.

In our opinion, the [ENTITY TYPE] complied, in all material respects, with the specified requirements referenced above during the year ended [YEAR END DATE]*.*

**Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we are required to report all deficiencies that are considered to be significant deficiencies or material weaknesses in internal control; fraud, and noncompliance with provisions of laws, regulations, contracts, or grant agreements that have a material effect on the [ENTITY TYPE]’scompliance with the specified requirements and any other instances that warrant the attention of those charged with governance. We are also required to obtain and report the views of responsible officials concerning the findings, conclusions, and recommendations, as well as any planned corrective actions. We performed our examination to express an opinion on the [ENTITY TYPE]’s compliance with the specified requirements and not for the purpose of expressing an opinion on the internal control over the specified requirements or on compliance and other matters; accordingly, we express no such opinions. Our examination disclosed certain findings that are required to be reported under *Government Auditing Standards* and those findings, along with the views of responsible officials, are described in the attached Schedule of Findings and Responses.

# Intended Purpose

The purpose of this examination report is solely to express an opinion on whether [ENTITY TYPE]complied, in all material respects with the specified requirements referenced above during the year ended [YEAR END DATE]. Accordingly, this report is not suitable for any other purpose.

[SIGNATURE]

[REPORT DATE]

**EXAMPLE 3**

Modified Opinion on Compliance, Reportable Findings

**Report on Compliance for the U.S. Department of Treasury Coronavirus State and Local Fiscal Recovery Funds Program (CSLFRF) Requirements for an Alternative CSLFRF Compliance Examination Engagement**

**Independent Accountant's Report**

[NAME OF GOVERNMENT]

[COUNTY NAME]

[GOVERNMENT ADDRESS]

We have examined [NAME OF GOVERNMENT]’s, [COUNTY NAME]([ENTITY TYPE]’s) compliance with the compliance requirements “activities allowed or unallowed” and “allowable cost/cost principles” (the specified requirements) as described in Part IV “Requirements for an Alternative Compliance Examination Engagement for Recipients That Would Otherwise be Required to Undergo a Single Audit or Program-Specific Audit as a Result of Receiving Coronavirus State and Local Fiscal Recovery Funds” of the Coronavirus State and Local Fiscal Recovery Fund (CSLFRF) section of the 2022OMB *Compliance Supplement* (referred to herein as “Requirements for an Alternative CSLFRF Compliance Examination Engagement”) during the year ended [YEAR END DATE]. Management of the [ENTITY TYPE]is responsible for the [ENTITY TYPE]’scompliance with the specified requirements. Our responsibility is to express an opinion on the [ENTITY TYPE]’scompliance with the specified requirements based on our examination.

Our examination was conducted in accordance with attestation standards established by the AICPA; the standards applicable to attestation engagements contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and in the “Requirements for an Alternative CSLFRF Compliance Examination Engagement.” Those standards and requirements require that we plan and perform the examination to obtain reasonable assurance about whether the [ENTITY TYPE]complied, in all material respects, with the specified requirements referenced above. An examination involves performing procedures to obtain evidence about whether the [ENTITY TYPE]complied with the specified requirements. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material noncompliance, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

We are required to be independent and meet our other ethical responsibilities in accordance with relevant ethical requirements relating to the engagement.

Our examination does not provide a legal determination on the [ENTITY TYPE]’s compliance with specified requirements.

Our examination disclosed the following material noncompliance with [TYPE OF COMPLIANCE REQUIREMENT] applicable to the [ENTITY TYPE] for the year ended [YEAR END DATE]. [DESCRIPTION OF NONCOMPLIANCE]

In our opinion, except for the material noncompliance described in the preceding paragraph, the [ENTITY TYPE] complied, in all material respects, with the specified requirements referenced above during the year ended [YEAR END DATE]*.*

**Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we are required to report all deficiencies that are considered to be significant deficiencies or material weaknesses in internal control; fraud, and noncompliance with provisions of laws, regulations, contracts, or grant agreements that have a material effect on the [ENTITY TYPE]’scompliance with the specified requirements and any other instances that warrant the attention of those charged with governance. We are also required to obtain and report the views of responsible officials concerning the findings, conclusions, and recommendations, as well as any planned corrective actions. We performed our examination to express an opinion on the [ENTITY TYPE]’s compliance with the specified requirements and not for the purpose of expressing an opinion on the internal control over the specified requirements or on compliance and other matters; accordingly, we express no such opinions. Our examination disclosed certain findings that are required to be reported under *Government Auditing Standards* and those findings, along with the views of responsible officials, are described in the attached Schedule of Findings and Responses.

# Intended Purpose

The purpose of this examination report is solely to express an opinion on whether [ENTITY TYPE]complied, in all material respects with the specified requirements referenced above during the year ended [YEAR END DATE]. Accordingly, this report is not suitable for any other purpose.

[SIGNATURE]

[REPORT DATE]

**[ENTITY NAME]**

**[COUNTY NAME] COUNTY**

**SCHEDULE OF FINDINGS AND RESPONSES**

**YEAR ENDED [YEAR END DATE]**

**FINDING NUMBER 20XX-001**

**Significant Deficiency/Material Weakness/Noncompliance**

[INSERT DESCRIPTION HERE][[1]](#footnote-1)

**Management’s Response**

1. The required elements of the findings are described in 2018 *Government Auditing Standards* (Yellow Book) paragraphs 7.19 and 7.27 --.30. They include: Criteria, Condition, Cause, and Effect or Potential Effect [↑](#footnote-ref-1)