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| **DEPARTMENT OF HEALTH SERVICES**  Division of Medicaid Services  F-02021 (02/2017) | | | **STATE OF WISCONSIN** | | |
| **IRIS - CERTIFIED PUBLIC ACCOUNTANT (CPA) AUDIT CHECKLIST** | | | | | |
| **INSTRUCTIONS:** | Completion of this form is not required through Wisconsin State Statute; however, completion of this form is an IRIS program requirement per IRIS Consultant Agency Certification Criteria ([P-00826](https://www.dhs.wisconsin.gov/publications/p00826.pdf)) and IRIS Fiscal Employer Agent Certification Criteria ([P-00825](https://www.dhs.wisconsin.gov/publications/p00825.pdf)). This form must be completed and returned with the necessary CPA audit report(s) by the June 1st. | | | | |
| For Year Ending December 31, Year | | | | | |
| 1. Name of Certified Public Accountant (CPA) firm engaged to perform the entity’s audit: | | | | | |
| Name of CPA | | | | | |
| 1. Did company have a change in CPAs this year?  Yes  No | | | | | |
| 1. Name of accounting firm partner or other person(s) responsible for rendering the audit report: | | | | | |
| Additional names and/or partners | | | | | |
| 1. Does the audit report include the following: | | | | | |
| 1. The report of the independent certified public accountant? | | | | | Yes  No |
| 1. A comparative balance sheet reporting assets, liabilities, and equity? | | | | | Yes  No |
| 1. A comparative statement of profit and loss? | | | | | Yes  No |
| 1. A comparative statement of cash flows? | | | | | Yes  No |
| 1. Notes to the financial statements? | | | | | Yes  No |
| 1. Supplemental Schedule to report financial results by program or line of business? | | | | | Yes  No |
| 1. Were audit statements made subsequent to the filing of the preliminary December financial statements? | | | | | Yes  No |
| 1. If yes, has a reconciliation been submitted, which details any differences between the preliminary Financial Statement and the Annual Report? | | | | | Yes  No |
| If differences are material, or if adjustments result in the entity not meeting its working capital or risk reserve requirements as established by the Department your CPA is required to notify the board of directors or the audit committee of the entity, in writing, within 5 business days. The entity is required to forward a copy of the report to the Department within 5 business days of receipt of the report. | | | | | |
| 1. Have you submitted a consolidated CPA audit report, if required? | | | | Yes  No  N/A | |
| 1. If yes, have you attached a worksheet reconciling the consolidated balance sheet to the financial statements of the entity, with a column for each company and explanations of consolidating and eliminating entries? | | | | Yes  No | |
| 1. Reconciliation between the preliminary Financial Statements and Audit Report: | | | | | |
|  | | Preliminary Financial Statement | Audit Report | | Difference |
| 1. Assets | | Assets – Prelim. Stmt. | Assets – Audit Report | | Assets – Difference |
| 1. Equity | | Equity – Prelim. Stmt. | Equity– Audit Report | | Equity – Difference |
| 1. Net Income | | Net Income – Prelim. Stmt. | Net Income – Audit Report | | Net Income – Difference |
| 1. If differences, these have been reconciled in (check one of the options below): | | | | | |
| Consolidated worksheets prepared for Question #5.  Other (attach detailed explanation(s)) | | | | | |
| 1. Have you resubmitted corrected statements to reflect the adjustments made by your auditors? If no, resubmit revised financial statements in the format provided by DHS. | | | | | Yes  No |
| 1. The due date is June 1st for all entities. Have you filed for an extension? | | | | | Yes  No |
| Requests for extension must be made, in writing, a minimum of 10 days prior to the due date of the audit report and must convey why the entity and the CPA consider an extension necessary, including sufficient detail to permit an informed decision on the request. | | | | | |

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| 1. Auditors are required to include an internal control letter with the audit report. Has the company included the internal control letter with the audit report? | | Yes  No |
| 1. Any material weaknesses noted in the internal control letter must be accompanied by a summary of any remedial action taken or proposed. Has the company filed an explanation of the remedial action taken to correct the material weakness identified by the auditors? | | Yes  No |
| 1. Have you enclosed an accountant’s letter of qualifications whereby they are acknowledging: 2. The accountant’s understanding that DHS will be relying on the financial statements, in accordance with the entity’s contract; 3. That they may be asked to make work papers available for review? | | Yes  No |
| **Name of Financial Officer/Financial Director** | **Title of Financial Officer/Finance Director** | |
| Name of Financial Officer/Finance Director | Title of Financial Officer/Finance Director | |
| **SIGNATURE** –Financial Officer/Finance Director | | Date |
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