Auditors section

**Independent auditors’ report** on internal control over financial reporting

and on compliance and other matters based on an audit of basic financial statements

performed in accordance with *Government Auditing Standards**[[1]](#footnote-1)*

**Independent auditors’ report** on compliance for each major federal program;

report on internal control over compliance; and report on schedule of expenditures

of federal awards required by the Uniform Guidance

**Schedule of findings and questioned costs**

Summary of auditors’ results

Financial statement findings

Federal award findings and questioned costs

District section

Schedule of expenditures of federal awards

Notes to schedule of expenditures of federal awards

**District response**

Corrective action plan

Summary schedule of prior audit findings

Report(s) issued separately

Annual Comprehensive Financial Report *modify accordingly*

Independent auditors’ report on internal control over financial reporting

and on compliance and other matters based on an audit of basic financial statements

performed in accordance with *Government Auditing Standards1*

1. *When the Yellow Book report on internal control and compliance is issued separately, move to the reports issued separately section at the bottom of the page.* [↑](#footnote-ref-1)