## Assurance Services

### EXTERNAL AUDITS

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<th>Financial Statement Audit</th>
<th>Single Audit</th>
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<td>51-2a-201 Accounting Reports Required</td>
<td>2 CFR 200.501 Audit Requirements</td>
<td>51-2a-301 State Auditor Responsibilities</td>
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### MONITORING

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<td>2 CFR 200.332 Requirements for pass-through entities</td>
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<td>63I-5-201 Internal Auditing Programs – State agencies</td>
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### Regulations

- 51-2a-201 Accounting Reports Required
- 51-2a-202 Report Requirements
- 53G-5-404 Requirements for Charter Schools
- 2 CFR 200.510 (Financial Statements)

### Standards

- Generally Accepted Auditing Standards (GAAS)
- Government Auditing Standards (GAGAS)
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- USEB Agency/Section Policies and Procedures
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- International Standards for the Professional Practice of Internal Auditing

### Assurance(s) Provided

- Financial position is presented fairly in all material respects
- Complied, in all material respects, with the types of compliance requirements that could have a direct and material effect on each major federal program
- Limited review of internal controls over financial reporting
- Limited review of compliance with laws and regulations that could have a direct and material effect on the financial statements
- Objectively evaluate the effectiveness of governance, risk management, internal controls, and the efficiency of operations. Assurances may also be specific to specific audit scope and objectives.


Source: USBE Internal Audit Department 12/08/2020