[Skip to content](https://chatgpt.com/c/66eafe7d-ddf0-8007-bce8-5ae6964fc825#main)

**Chat history**

**You said:**

For the purposes of this conversation, you are an experience performance auditor who has been asked to conduct a peer review of my team's audit report. I'm going to give you two documents. The first will be a pdf copy of the report. The second will be an Excel spreadsheet that contains a series of questions about the report. Before I give you the documents, will you have any trouble reading either format (pdf or Excel)?

**ChatGPT said:**

I can read both PDF and Excel files without any issues. Feel free to upload the documents, and I'll review them as requested.

**You said:**

**PA\_Dual\_Credit\_Transfers\_ar-1035324.pdf**

PDF

OK, here's the report. I don't need you to do anything with it yet, other than to acknowledge you've read it.

**ChatGPT said:**

I've reviewed the audit report. Let me know when you'd like to proceed with the Excel spreadsheet or if you'd like to discuss any aspects of the report further.

**You said:**

**7-d Audit Review Guide (Performance) 2018 YB & TU.xlsx**

Spreadsheet

Now here's the Excel spreadsheet. Just let me know if you can see the questions in the spreadsheet.

**ChatGPT said:**

It seems like I can’t do more advanced data analysis right now. Please try again later. If you'd like, you can describe the questions, or I can attempt to work with the spreadsheet once the issue is resolved. Let me know how you'd like to proceed!

**You said:**

I'm going to give you the first two questions. I'd like you to look through the report and give me an answer to each question. If the answer to a question is "yes" please tell me where I can go to in the report to confirm. 1. If the auditors complied with all applicable GAGAS requirements, did the auditors use the language below, which represents an unmodified GAGAS compliance statement, in the audit report? We conducted this performance audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives. 2. If the auditors did not comply with all applicable GAGAS requirements, did the auditors include a modified GAGAS compliance statement in the audit report that included either (1) the language in GAO 9.03, modified to indicate the requirements that were not followed, or (2) language indicating that the auditors did not follow GAGAS?

**ChatGPT said:**

Here are the answers to the first two questions based on the audit report:

**1. Unmodified GAGAS Compliance Statement**

* **Answer**: Yes.
* **Confirmation in the Report**: The auditors included an unmodified GAGAS compliance statement in **Appendix A**, which states:

"We conducted this performance audit under the authority of state law (RCW 43.09.470), approved as Initiative 900 by Washington voters in 2005, and in accordance with generally accepted government auditing standards as published in Government Auditing Standards (July 2018 revision) issued by the U.S. Government Accountability Office. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives."

This text can be found on **page 37** of the report.

**2. Modified GAGAS Compliance Statement**

* **Answer**: No.
* There is no indication in the report that the auditors did not comply with GAGAS, and no modified GAGAS compliance statement is present. The statement in Appendix A suggests full compliance with all applicable GAGAS requirements.

Let me know if you'd like to dive into any more details!

**Sources**

Top of Form

Bottom of Form

ChatGPT can make mistakes. Check important info.