

Single Audit Report

**QUEEN'S UNIVERSITY
AT KINGSTON**

And Independent Auditors' Report thereon

Year ended



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INDEPENDENT AUDITORS' REPORT

To the Management of Queen's University at Kingston

Report on the Audit of the Consolidated Financial Statements



In preparing the consolidated financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the University's ability to continue as a going concern for one year after the date the consolidated financial statements are available to be issued.

Our objectives are to obtain reasonable assurance about whether the consolidated financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with ISA and



Other Reporting Required by *Government Auditing Standards*

In accordance with _____, we have also issued our report dated _____ on our consideration of the University's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the University's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with _____ in considering the University's internal control over financial reporting and compliance.

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**Independent Auditors' Report on Compliance for The
Research and Development Cluster; Report on Internal Control
Over Compliance; and Report on Schedule of Expenditures of
U.S. Federal Awards Required by the Uniform Guidance**

Report on Compliance for the Research and Development Cluster





Report on Internal Control Over Compliance

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or

QUEEN'S UNIVERSITY AT KINGSTON

Single Audit Report
Schedule of Findings

QUEEN'S UNIVERSITY AT KINGSTON

Single Audit Report
Schedule of Findings and Questioned Costs

Year ended