



**U.S. Department of Justice**

*Executive Office for United States Trustees*

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*20 Massachusetts Avenue, N.W.  
Washington, D.C. 20530*

**QUESTIONS AND ANSWERS CONCERNING  
2011 CHAPTER 13 AUDIT BIDS**

**May 17, 2011**

Question 1: Would it be possible to receive a redacted copy of an audit report so that we can see what the final deliverable looks like?

Answer 1: We are not able to provide to you a redacted copy of a report but offer the following guidance. Auditors should provide two reports - the Independent Auditors' Report on the Annual Report of the Chapter 13 Standing Trustee and the Report on Prescribed Procedures. The Independent Auditors' Report on the Annual Report is a typical Auditor's Report auditing the client's Annual Report. The Annual Report form is included in the Chapter 13 Audit Bid Package emailed to you. The format for the Report on Prescribed Procedures is described in greater detail in the Statement of Work at Section II.B., Report on Prescribed Procedures, Format for Reporting on Prescribed Procedures. We also provide a sample format in Appendix A to the Statement of Work.

Question 2: I understand that the Executive Office for United States Trustees (EOUST) will review audit working papers. Is there a cost associated with this review?

Answer 2: The EOUST periodically reviews auditor working papers as part of its ongoing review and quality control efforts. This review assists us in determining whether the objectives of the audit are being met and whether a revision of the current statement of work is necessary. There is no cost to the firm associated with this review except those costs you incur to prepare and ship copies of the working papers. The papers may be in electronic or paper format.