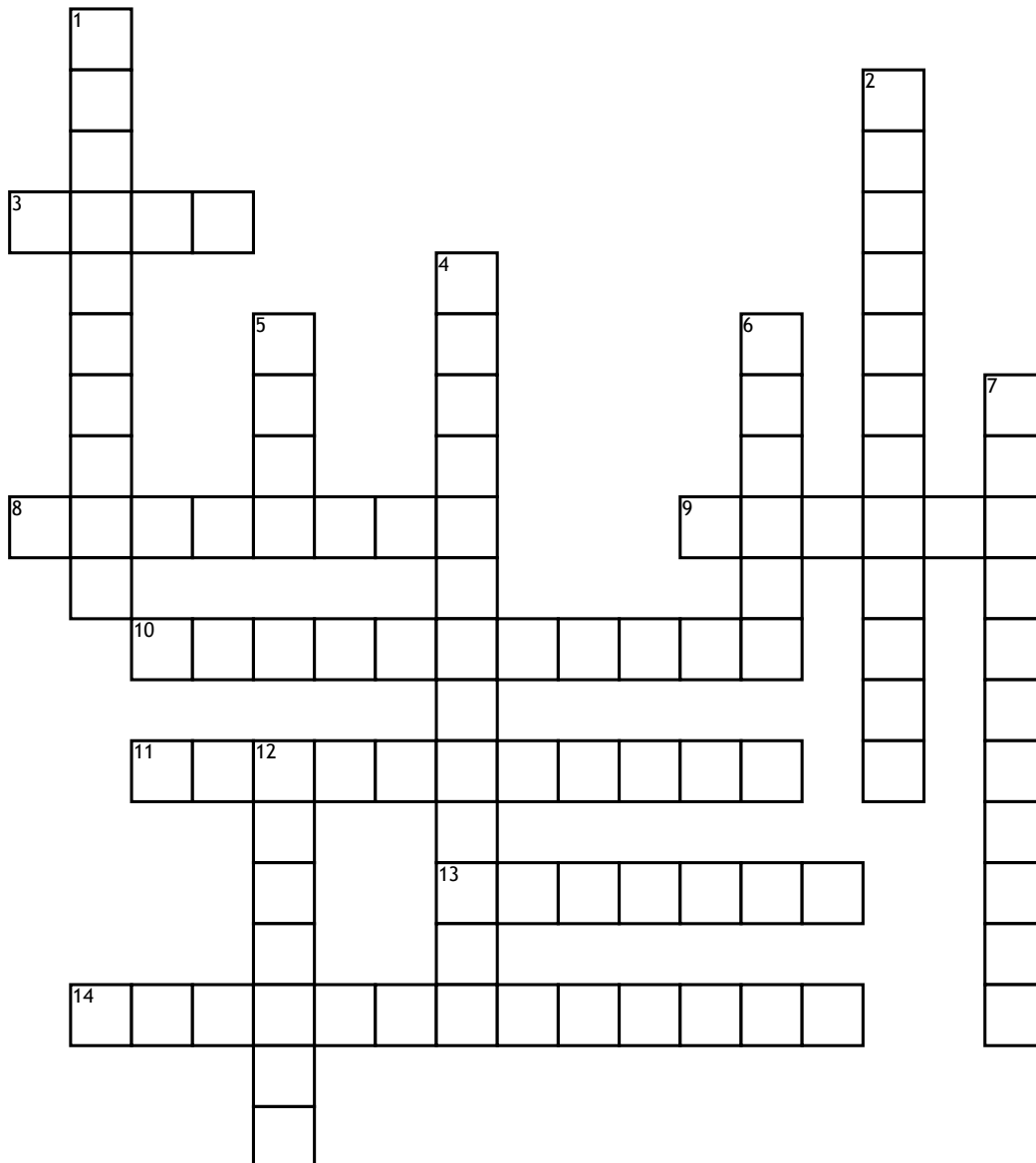


# APA - General Ledger



## Across

3. Who sets accounting and financial reporting standards for state and local governments  
 8. Risk posed by an error or omission in a financial statement due to a factor other than a failure of control  
 9. Connecticut's Human Resources and Financials system  
 10. Required if the state and local government receives federal financial assistance of \$500,000 or more  
 11. APA belongs to this branch of government

13. Park where summer picnic is being held this year  
 14. Authorization granted by the legislative body to incur liabilities for purposes specified in the budget

## Down

1. Letter used to communicate an overview of the objectives, scope, and methodology, as well as the timing of the audit.  
 2. Assertions about account balances at period end are Existence, Rights and Obligations, \_\_\_\_\_, and Valuation and Allocation

4. Accusations filed with APA alleging any matter involving such things as corruption, unethical practices, and violations of state laws or regulations  
 5. Government's annual report prepared and published as a matter of public record  
 6. Current state governor  
 7. Threshold above which missing or incorrect information in financial statements is considered to have an impact on the decision making of users  
 12. Chief operating fund of a state or local government