

CITY _____ 2017 Audit Programs _____

June 30, 2017

**OPINION, DISCLOSURES AND
OTHER REPORT INFORMATION****(GAAP Basis City)**

A. Independent Auditor's Report on the financial statements:

1. Type of opinion rendered for each opinion unit and reason for modification of opinion, if applicable:

<input type="checkbox"/> Governmental Activities	U	Q	D	A
<input type="checkbox"/> Business Type Activities	U	Q	D	A
<input type="checkbox"/> Major Fund – General	U	Q	D	A
<input type="checkbox"/> Major Fund -	U	Q	D	A
<input type="checkbox"/> Major Fund -	U	Q	D	A
<input type="checkbox"/> Major Fund -	U	Q	D	A
<input type="checkbox"/> Major Fund -	U	Q	D	A
<input type="checkbox"/> Major Fund -	U	Q	D	A
<input type="checkbox"/> Aggregate Remaining Fund Information	U	Q	D	A
<input type="checkbox"/> Aggregate Discretely Presented Component Units	U	Q	D	A

2. Reliance on opinion of other auditors properly included in the Independent Auditor's Report Y N N/A

3. Required Supplementary Information (RSI) - Disclaim an opinion on the unaudited information (AU-C 730) (check applicable):

☐ MD&A ☐ Budgetary Comparison ☐ OPEB - Funding Progress
☐ Proportionate Share of Net Pension Liability ☐ Contribution Schedule
☐ Other _____

4. Supplementary information (SI) accompanying basic financial statements – Include an “in relation to” opinion (AU-C 725) (check if applicable):

☐ Schedules #1 to #___ (including SEFA Schedule – Y or N/A)

Prior year information audited by whom and type of opinion(s) rendered (for multiple opinions, please describe in the space below):

Years:

<input type="checkbox"/> _____ AOS	U	Q	D	A
<input type="checkbox"/> _____ Other auditors	U	Q	D	A

5. Other information (OI) (Normally applicable only for CAFR audits) – Disclaim an opinion on the unaudited information (AU-C 720) (check applicable):

☐ Introductory section ☐ Statistical section
☐ Other _____