

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"/> 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):

- | | | |
|-----------------------------------------------------------------------|------------------------------------------------|--------------------------------------------------|
| <input type="checkbox"/> MD&A | <input type="checkbox"/> Budgetary Comparison | <input type="checkbox"/> OPEB - Funding Progress |
| <input type="checkbox"/> Proportionate Share of Net Pension Liability | <input type="checkbox"/> Contribution Schedule | |
| <input type="checkbox"/> 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):

- | | |
|-----------------------------------------------|----------------------------------------------|
| <input type="checkbox"/> Introductory section | <input type="checkbox"/> Statistical section |
| <input type="checkbox"/> Other _____ | |