

| | Initial | Date |
|-------------|---------|------|
| Prepared By | | |
| Reviewed By | | |

This form should be used to accumulate known audit differences by opinion unit detected by non-sampling substantive tests (including differences in accounting estimates) and projected audit differences from substantive tests that used sampling. A separate Audit Difference Evaluation Form should be maintained for each opinion unit. Use whole dollars only.

| | | | Financial Statements Effect – Amount of Over (Under) Statement of: | | | | | | | |
|--|--------|----------------------|---|----------------|----------------|----------|---------|---------------------------------------|---------------------|---------------|
| Description (Nature Of Audit Difference) | Amount | Work paper Ref | Total Assets | Total Liab. | Fund Equity | Revenues | Expend. | Excess of Rev. over Expend. (a) | Working Cap. (b) | Mgr. Appr. |
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| Unadjusted audit differences – this year | | | | | | | | | | |
| Effect of unadjusted audit differences - last year | | | | | | | | | | |
| Net audit difference | | | | | | | | | | |
| Financial statement caption totals | | | | | | | | | | |
| Net audit differences as a % of F/S captions | | | | | | | | | | |

Planning Materiality \$ _____

Yes _____ No _____

Yes _____ No _____

Yes _____ No _____