

Opinion Unit _____

	Initial	Date
Prepared By:		
Reviewed By:		

This form should be used to accumulate known audit differences by fund type or account group detected by nonsampling 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 fund type and account group. Use whole dollars only.

[illegible]

- | | | |
|-----|--|-------------------------------|
| (a) | For a proprietary fund type, this column would show the effect on net income. | Planning Materiality \$ _____ |
| (b) | This column would only be used for a proprietary fund type. | |
| | Are any of the audit differences identified above indicative of fraud? (If yes, contact the Manager.) | Yes _____ No _____ |
| | Are any of the audit differences qualitatively material? (If yes, contact the Manager.) | Yes _____ No _____ |
| | Are the audit differences individually or in the aggregate material? | Yes _____ No _____ |