

	Initial	Date
Prepared By		
Reviewed By		

This form should be used to accumulate known **corrected** and **uncorrected** audit differences, **unless clearly inconsequential**, 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.

[illegible]

Planning Materiality \$_____

Clearly Inconsequential \$_____

Yes _____ No _____

Yes _____ No _____

Yes _____ No _____

**Include this row on the "Schedule of Uncorrected Financial Misstatements" form attached to the Management Representation Letter.