

Agency

2023 Audit Programs

June 30, 2023

Major/Material Fund, Non-Major Fund Type or Opinion
Unit _____

This form should be used to accumulate known **corrected and uncorrected** audit differences, **unless clearly inconsequential**, by major/material fund, non-major fund type or 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 major fund, material fund, non-major funds by fund type or opinion unit. (For ACFR a separate form should be completed for Government-wide only audit differences.) **Use whole dollars only.**

Financial Statements Effect - Amount of Over (Under) Statement of:												
GF/F	Fund Number	Description (Nature) of Audit Difference	Amount	Work- paper Ref.	Corrected Yes*/No	Total Assets	Total Liab.	Fund Equity	Revenues	Expend.	Excess of Rev. over Expend.	Mgr. Appr.
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												

GF – Affects Government-wide and Fund Statements

F – Affects Fund Statement only

Planning Materiality \$ _____

Clearly Inconsequential \$ _____

Are any of the audit differences identified above indicative of fraud? (If yes, contact the Manager.)

Yes _____

No _____

Are any of the audit difference qualitatively material? (If yes, contact the Manager)

Yes _____

No _____

Are the audit differences individually or in the aggregate material (could reasonable be expected to influence the judgment made by a reasonable user)?

Yes _____

No _____

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***If a misstatement has been corrected, do not carry to “Financial Statement Effect” columns.**
****Include this row on the “Schedule of Uncorrected Financial Misstatements” form attached to the Management Representation Letter.**