

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

This form should be used to accumulate known **corrected and uncorrected** audit differences 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, **unless clearly inconsequential**. 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 CAFR a separate form should be completed for Government-wide only audit differences.) **Use whole dollars only.**

						Financial Statements Effect - Amount of Over (Under) Statements 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.
											-
											-
											-
											-
											-
											-
											-
											-
											-
											-
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:	
Clearly Inconsequential:	

GF - Affects Government-wide and Fund Statements.
F - Affects Fund Statements only.

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

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

Are the uncorrected audit differences individually or in the aggregate material?

Yes _____ No _____
 Yes _____ No _____
 Yes _____ No _____

- These cells contain formulas, do not type over them.

*** 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.**

Mgr.
Appr.

[illegible]