AOS 83-11 (6/19)

AUDIT DIFFERENCE EVALUATION FORM BY OPINION UNIT

	Initial	Date
Prepared By		
Reviewed By		

Name of Entity 2019 Audit Programs

Fiscal Year Ended June 30, 2019

Opinion Unit _____

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.

				Financial Statements Effect – Amount of Over (Under) Statement of:							
Description (Nature) of Audit Difference	Amount	Work paper Ref	Corrected? Yes*/No	Total Assets	Total Liab.	Fund Balance	Revenues	Expend.	Excess of Rev. over Expend. (a)	Working Cap. (b)	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											

(a) For a proprietary fund type, this column would show the effect on net income.

(b) This column would only be used for a proprietary fund type.

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 differences qualitatively material? (If yes, contact the Manager) Yes _____ No _____

Are the audit differences individually or in the aggregate material? Yes _____ No _____

*If a misstatement has been corrected, do not carry to "Financial Statements Effect" column.

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