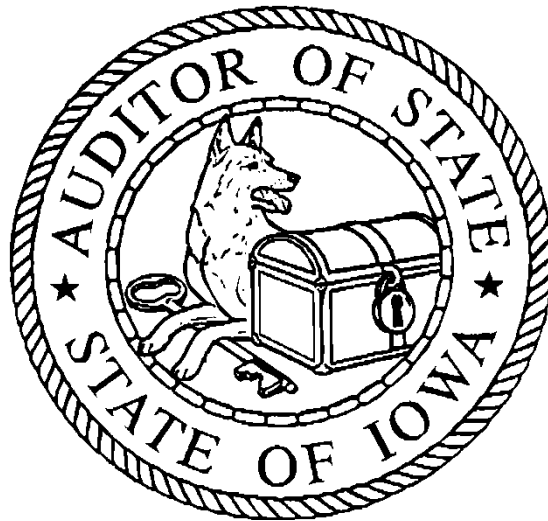


# **CITY ACCRUAL AUDIT PROGRAM GUIDE**

**(for use in conjunction with the City Audit Program  
Guide)**

For the year ended June 30, 2018



MARY MOSIMAN, CPA  
AUDITOR OF STATE

**CITY** 2018 Audit Programs

June 30, 2018

**TABLE OF CONTENTS**  
**Audit Program**

—	Trial Balance
—	Investments
—	Receivables/Deferred Outflows
—	Prepaid Expenses
—	Inventory
—	Capital Assets
—	Liabilities/Deferred Inflows
—	Fund Balance/Net Position
—	Insurance and Self Insurance