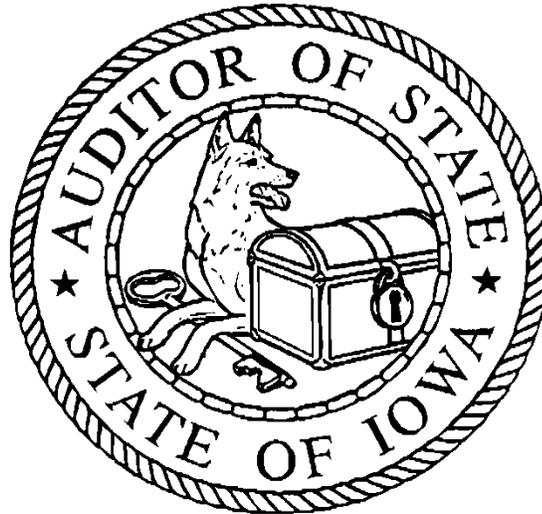


CITY AUDIT PROGRAM GUIDE

(Cash Basis)

For the year ended June 30, 2018



MARY MOSIMAN, CPA
AUDITOR OF STATE

CITY AUDIT PROGRAM GUIDE (Cash Basis)

CITY _____ 2018 Audit Programs _____

June 30, 2018

<u>N/A</u>	<u>Incl.</u>	
_____	_____	Audit Planning
_____	_____	Planning Conferences
_____	_____	Internal Control
_____	_____	Review of Minutes
_____	_____	Client's Year End Financial Statements/Reports
_____	_____	Planning Materiality
_____	_____	Analytical Procedures
_____	_____	Time Budget and Progress Reports
_____	_____	Audit Program
_____	_____	Audit and Accounting Problems
_____	_____	Conferences (including exit)
_____	_____	Items for Comment
_____	_____	Items for Next Year
_____	_____	Representation Letter/Related Parties Documentation
_____	_____	Attorney's Letter
_____	_____	Audit Difference Evaluation
_____	_____	Opinion, Disclosure and Other Report Information, Including Draft Management Discussion and Analysis
_____	_____	Confirmation Control
_____	_____	W/P Copies Given to Client and Outside Parties
_____	_____	Pending Matters
_____	_____	Review Notes – deleted by _____ Date_____
_____	_____	Incharge Review Questionnaire
_____	_____	Manager Review Questionnaire
_____	_____	Independent Reviewer Questionnaire
_____	_____	Prior Year Audit Report/Status of Prior Year Comments

CITY AUDIT PROGRAM GUIDE (Cash Basis)

CITY _____ 2018 Audit Programs _____

June 30, 2018

TABLE OF CONTENTS
Audit Program

___	Trial Balance
___	Cash
___	Investments
___	Capital Assets
___	Long-Term Debt
___	Fund Balance
___	Receipts and Revenue
___	Disbursements and Expenditures
___	Payroll
___	Transfers
___	Budget
___	Insurance and Self Insurance
___	Separately Maintained Records
___	Single Audit
___	28E Entities
___	Completion of Audit