

## AUDIT DIFFERENCE EVALUATION FORM BY OPINION UNIT

Name of City 2018 Audit Programs  
 Opinion Unit \_\_\_\_\_

Fiscal Year Ended 06-30-18

|             | Initial | Date |
|-------------|---------|------|
| Prepared By |         |      |
| Reviewed By |         |      |

This form should be used to accumulate known audit differences 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 –<br>Amount of Over (Under) Statement of: |                |                |          |         |  |                        |               |
|--|--------|------------------------|---|----------------|----------------|----------|---------|--|------------------------|---------------|
| Description (Nature)<br>of Audit Difference        | Amount | Work-<br>paper<br>Ref. | Total<br>Assets   | Total<br>Liab. | Fund<br>Equity | Revenues | Expend. | Excess of<br>Rev. over<br>Expend.<br>(a) | Working<br>Cap.<br>(b) | Mgr.<br>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. Planning Materiality \$\_\_\_\_\_

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

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 \_\_\_\_\_