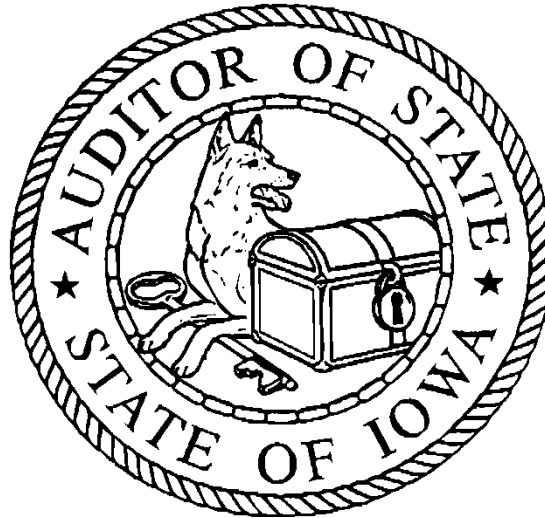


CITY AUDIT PROGRAM GUIDE

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