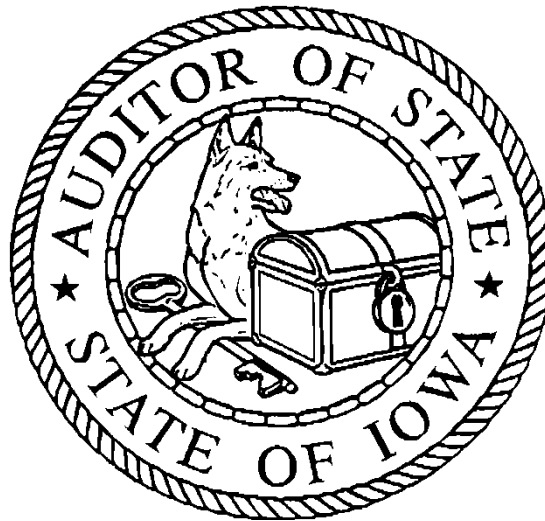


# **CITY AUDIT PROGRAM GUIDE**

**(Cash Basis)**

For the year ended June 30, 2017



MARY MOSIMAN, CPA  
AUDITOR OF STATE

**CITY AUDIT PROGRAM GUIDE (Cash Basis)****CITY** 2017 Audit Programs

June 30, 2017

<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** \_\_\_\_\_ 2017 Audit Programs \_\_\_\_\_

June 30, 2017

**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