

AUDIT DIFFERENCE EVALUATION FORM BY OPINION UNIT

Name of Landfill 2017 Audit Programs
 Opinion Unit _____

Fiscal Year Ended 06-30-17

	Initial	Date
Prepared By		
Reviewed By		

This form should be used to accumulate known audit differences by fund type or account group detected by nonsampling 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 fund type and account group. Use whole dollars only.

			Financial Statements Effect - Amount of Over (Under) Statement of:							
Description (Nature) of Audit Difference	Amount	Work- paper Ref.	Total Assets	Total Liability	Fund Equity	Revenues	Expend.	Excess of Rev. over Expend. (a)	Working Cap. (b)	Mgr. 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 _____