

AUDIT DIFFERENCE EVALUATION FORM BY OPINION UNIT

Name of RIZ 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 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 – Amount of Over (Under) Statement of:							
Description (Nature) of Audit Difference	Amount	Work- paper Ref.	Total Assets	Total Liab.	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 _____