

CITY 2018 Audit ProgramsJune 30, 2018 **or the** _____ **Months Ended** _____**COMPLETION OF AUP ENGAGEMENT**

PROCEDURE	DONE BY	W/P REF	N/A	REMARKS
<p>Objectives:</p> <p>A. Written representations have been obtained from responsible officials. (AT-C 215.28 and 315.25)</p> <p>B. The AUP report has been drafted, including all AUP findings, and discussed with the City.</p> <p>Procedures:</p> <p>A. Summarize AUP findings.</p> <p>B. Draft the agreed-upon procedures report, including all findings noted during the AUP engagement. (AT-C 215.35 and 315.26)</p> <p>C. Conduct an exit conference with the City. In addition to the City Clerk and the City Administrator, request the Mayor and/or a City Council Member(s) to attend. Document communication of:</p> <ol style="list-style-type: none"> 1. AUP findings. 2. Accounting problems that may affect the bill. <p>D. If the Mayor and/or a City Council member could not attend the exit conference, document separate communication of the AUP findings to those charged with governance.</p> <p>E. Determine the appropriate date of the agreed upon procedures report. As required by AT-C 215.35q and 315.26r, the report should be dated no earlier than the date on which the procedures have been completed, the findings are determined and the AUP documentation has been reviewed.</p> <p>F. Obtain appropriate written representations signed by the Finance Director, Mayor, City Clerk and/or other appropriate personnel.</p> <ol style="list-style-type: none"> 1. Prepared on City's letterhead. 2. Dated the same date as the agreed-upon procedures report as required by AT-C 215.30. Date should be no earlier than the date on which all procedures are complete, the findings are determined and the AUP documentation has been reviewed. <p>G. Complete the budget and time summary, including an explanation of significant variances from budget and recommendations for next year, if applicable. Note billing instructions, if applicable.</p> <p>H. Determine that all agreed upon procedures were completed. Procedures should not be omitted.</p>				

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<u>ALTERNATE/ADDITIONAL PROCEDURES:</u>				
<u>CONCLUSION:</u> We have performed procedures sufficient to achieve the AUP engagement objectives for the completion of the AUP engagement and the results of these procedures are adequately documented in the accompanying workpapers. <div style="display: flex; justify-content: space-between;"> Incharge _____ Date _____ </div> <div style="display: flex; justify-content: space-between;"> Manager _____ Date _____ </div>				