

	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 which 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										

Planning Materiality \$_____

Yes _____ No _____