

	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										

Planning Materiality \$ _____

Yes _____ No _____