Items Needed for Audit

1. Pdf of journal entries (je, cd and budget) – audit year only
2. Disbursements (AP) audit year and current year (pdf)
3. Invoice register audit year and current year (pdf)
4. Receipt & Payment register for audit and current year (pdf)
5. Detail of all accounts (Pdf) audit and current year
6. Comparison of Original budget to final budget and actual (in Excel)
7. Explanation of differences over $5,000 between actual and budgeted
8. Trial balance (In Excel)
9. Budget Publication Notice
10. Copy of current year approved budget (ie 2012 budget for 2011 audit)
11. Bank reconciliations for the year including outstanding checks and deposits
12. January bank reconciliation and statement for current year
13. Schedule of all accounts receivable
14. Levy limit calculation worksheet
15. Schedule of Special assessments, special charges and delinquent utilities
16. Property tax settlement calculations for audit and current year
17. Fixed Asset summary – additions and deletions with documentation
18. Fixed Asset Depreciation by Function
19. Fixed Asset – WIP schedule
20. Depreciation by category and department totals
21. Asset verification report by category
22. Acquisition report by category and department
23. Detail of Accounts Payable accounts (Unpaid Invoice Report in Accounts Payable)
24. First payroll report for current year as it relates to the audit year accrued payroll
25. Details for wages, tax, health insurance and retirement payables
26. Actuarial report for GASB 45
27. Copies of any new debt agreements for audit year and current year – closing statements, final official statement and amortization schedules
28. Copies of any new leases (operation and capital) for audit and current year
29. Quarterly 941 statements
30. Sick and Vacation accrued balances (Leave Report as of year end)
31. Detail for all deferred and advanced amounts
32. Schedule of Reserved and Designated Balances
33. List of Transfers in and out between funds and within funds
34. List of Due to and from amounts between funds
35. State Payment reconciliation
36. List of individuals with access rights to Accounting Software – User Rights Report, Group Rights Report and Application Rights Report
37. Confirmation of Security setup (screen shot of System Management – Security – Modify Security Settings)
38. List of employees terminated during audit year
39. Utility Inventory – detail list: beginning balance, purchases, sales, ending balance and invoices
40. Aging of Utility Receivables by customer type and by service
41. Reconciled Grant Files
42. Bank Confirmations (complete and send back to Auditor’s – they mail them)
43. Send check and receipt ranges for disbursement and receipt testing
44. Any updated union contracts or Personnel Handbooks
45. Any updates to Financial Procedures Manual
46. Board Meeting Minutes available on line
47. Grant reports for all payments on the State Payment Register
48. Reconciliation of Utility revenue in utility database to General Ledger accounts.
49. Utility Accounts Receivable by Service tied to General Ledger
50. Utility Rate Summary
51. Utility Billing and Usage Summary
52. Copy of Tax Certification adjustments