

## Initial Audit Documentation Request

In an effort to coordinate the audit as efficiently as possible, the following is an initial list of the documentation we require to perform the upcoming audit of your financial statements. Please provide this documentation as soon as possible after the commencement of fieldwork procedures. Please note that this list is not all inclusive and that additional documentation may be requested throughout the audit process. Additionally, it is not necessary to provide copies of these items unless specifically requested. Electronic (PDF-format) reports would be preferred.

You should make every attempt to minimize or eliminate the transmission of personal information to the Auditor of State (AOS)<sup>1</sup>.

### System Reports:

1. Year End Financial/Fund Report
2. Check Register
3. Detail Revenue Report
4. Detail Expenditure Report
5. Outstanding Purchase Order Report
6. Monthly Cash Reconciliations

### General Information:

- Minutes from January 1, 2021 through December 31, 2021
- Names, e-mail addresses, outside occupations, and business interests of board members holding office during our audit period and currently

### Cash Reconciliation:

- Bank reconciliation supporting documentation (bank statements, investment statements, outstanding check lists, etc.) for January 1, 2021 through December 31, 2021
- Access to online statements for confirmation of accounts
- Daily Sweep Account confirmations, if applicable
- Copy of current investment policies and bank depository agreements

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<sup>1</sup> All documents you provide to the AOS in connection with our services including financial records and reports, payroll records, employee rosters, health and medical records, tax records, etc. should be redacted of any personal information. Personal information includes social security numbers, date of birth, drivers' license numbers or financial institution account numbers associated with an individual. The public office should redact all personal information from electronic records before they are transmitted to the AOS. This information should be fully blacked out in all paper documents prior to sending to the AOS. If personal information cannot be redacted from any records or documents; the public office must identify these records to the AOS.

**Receipt Testing:**

- Access to duplicate receipts or “pay-In book”, if used
- County Auditor tax settlement sheets
- Income Tax Remittance Reports

**Non-Payroll:**

- A list of requested vouchers will be provided
- 1099s issued in January 2021 and 2020

**Payroll Testing**

- A list of requested employees/pay periods **will be provided**
- New/updated bargaining unit/negotiated agreements
- Federal 941s, Pension filings, and related supporting documentation (deduction reports and payment support)
- List of retired or terminated employees and related pay-out calculations
- W-2's issued in January 2021 and 2020

**Budgetary Testing:**

- All Original and Amended Certificates of Estimated Resources
- All appropriations resolutions and amendments, as applicable

**Other Items:**

- Copies of bonded debt agreements and any other debt support for new debt issued or refunded.
- Copies of public official bonds covering the audit period.
- Access to employee personnel manual and policies and/or copies of updated policies during the audit period.

**Federal Testing:**

- Schedule of Expenditures of Federal Awards
- Notes to the Schedule of Expenditures of Federal Awards
- Summary Schedule of Prior Audit Findings and Questioned Costs (If necessary), including corrective action taken.

**Food Service (Schools):**

- CN-6 and CN-7 Reports for the audit period
- Final Value of Commodities received

**EMIS information (Schools):**

- District Master Calendar
- R500 reports for each building
- Withdrawal Listing for FY 2021