

Entity:												
FYE:												
This list is used as a helpful tool for preparing for the audit but is not intended to be all inclusive.												
ITEMS NEEDED FOR OUTSIDE AUDITOR												
PRELIMINARY CHECKLIST												
											DATE GIVEN TO AUDITOR	DATE RECEIVED BACK
											<u>DATE DONE</u>	
1)	COPY OF THE BUDGET FOR THE YEAR UNDER AUDIT											
2)	COPY OF THE LAST AUDIT											
3)	LIST OF SCHOOL BOARD MEMBERS WITH ADDRESSES											
4)	COPY OF PERSONNEL POLICY											
5)	ORGANIZATIONAL CHART											
6)	NAMES AND ADDRESSES OF ATTORNEYS ON FILE											
7)	NEED COPY OF ARTICLES OF INCORPORATION											
8)	MINUTES OF BOARD MEETINGS HELD DURING YEAR THROUGH CURRENT DATE											
9)	COPY OF TRIAL BALANCE - ASCII FILE											
10)	FINANCIAL REPORTS											
11)	ALL BANK STATEMENTS FOR THE FISCAL YEAR											
	WITH BANK RECONCILIATIONS - MUST AGREE WITH GENERAL LEDGER											
12)	ALL CD AND INVESTMENT STATEMENTS											
13)	ANY PLEDGES ON FILE - AGAINST SECURITIES											
14)	GATHER ALL CASH RECEIPTS, JVs & FTs											
15)	PREPARE LIST OF ACCOUNTS RECEIVABLE - TOTAL MUST AGREE WITH GL											
16)	PREPARE LIST OF ALL OUTSTANDING DEBT DURING THE YEAR END AND AT YE											
17)	GATHER ALL INSURANCE COVERAGES - INCLUDING WORKMEN'S COMP.											
18)	FIXED ASSET SCHEDULE - COPY OF DEEDS FOR PROPERTIES											
	COPY OF INVOICES FOR CURRENT YEAR FIXED ASSET ADDITIONS											
19)	SCHEDULE OF ACCOUNTS PAYABLE - MUST AGREE WITH GENERAL LEDGER											

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ITEMS NEEDED FOR OUTSIDE AUDITOR PRELIMINARY CHECKLIST												
											DATE GIVEN TO AUDITOR	DATE RECEIVED BACK
											<u>DATE DONE</u>	
20)	GATHER COPIES OF LEASES/NOTES/CONTRACTS											
	WITH AMORTIZATION SCHEDULES											
21)	COPIES OF BOND STATEMENTS WITH AMORTIZATION SCHEDULES											
22)	GATHER INFORMATION OF PENSION PLAN(s)											
23)	COPIES OF CONTRACTS RELATED TO ALL CONSTRUCTION PROJECTS											
24)	BEGINNING AND ENDING CHECK NUMBERS FOR ALL BANK ACCOUNTS											
	INCLUDING ACTIVITY FUNDS											
25)	BEGINNING AND ENDING RECEIPT NUMBERS											
26)	GATHER ALL PAYROLL REPORTS (941, TWC REPORTS, W-2s WITH W-3)											
27)	VENDOR LIST OF AMOUNTS PAID DURING THE YEAR											
28)	LIST OF ALL EMPLOYEE'S AND SALARY AMOUNTS											
29)	LIST OF ALL EMPLOYEES (ACTIVE & INACTIVE) WITH ADDRESS FOR FISCAL YEAR											
30)	COMPENSATED BALANCES (SICK LEAVE, VACATION, ETC.)/ACCRUED LIABILITIES											
31)	GATHER ALL GRANT CONTRACTS FOR CURRENT YEAR											
32)	GATHER ALL GRANT AMENDMENTS TO GRANT FOR CURRENT YEAR											
33)	GATHER OR SCHEDULE ALL GRANT PAYMENTS RECEIVED FOR CURRENT YEAR											
34)	GATHER ALL QUARTERLY OR MONTHLY GRANT REPORTS FILED											
35)	COPY ALL MONITORING REPORTS ISSUED CONCERNING THE YEAR UNDER AUDIT											
36)	INDIVIDUAL FINANCIAL STATEMENTS FOR EACH GRANT											
37)	VERIFY MANDATED EXPENDITURE PERCENTAGES - PRIOR TO FINAL ASCII											
38)	CALCULATE SPECIAL ED MOE COMPLIANCE - PRIOR TO FINAL ASCII											