



Audit Request List – Audit Planning & Interim Fieldwork Phase (Texas School Districts) Fiscal Year 2018

This *Audit Request List* asks for documents and other information that will help us complete the *Audit Planning and Interim Fieldwork Phase* of your school district’s annual financial audit.

If you can respond well to this initial audit request list, your audit will get off to a great start!

Please keep in mind, for the *Audit Planning and Interim Fieldwork Phase*, we do not need or expect your district’s books to be in perfect order or “*closed-out*”. Due to this audit phase usually occurring in the summertime, we realize that your fiscal year has not yet even ended. Therefore we do not focus on ending account balances during this phase of the audit.

Our summertime work primarily consists of the following activities:

- Preparation of confirmation letters for board members, banks, attorneys, outstanding bonds, the tax collector, etc.
- Documentation of our understanding of the District’s internal controls over the processing of revenue, purchasing and paying bills, processing payroll, and account reconciliation
- Reviewing of a random sample of check disbursements made to vendors
- Reviewing of a random sample of disbursements made to employees for payroll
- Reviewing of the minutes of board meetings year-to-date
- Verification that ending fund balance amounts from last year roll forward properly to the new year
- Updating our files with current district policies and contract documents
- Rolling forward schedules related to capital assets and long-term debt activity
- Scheduling the Final Fieldwork Phase of the audit

Focusing on the above list of activities during our summertime visit helps to ensure timely completion of the audit in the fall. This is time well spent!

We know the audit process can be very disruptive and will make every attempt to make things as easy as possible for you. Therefore, your district has its very own secure online portal that you may use to upload as much of the requested items on this list as possible.

You can access your online portal by going to our website at www.singletonclark.com and clicking on the [CLIENT LOGIN] button near the top right of the home page. Your Login ID for the portal is your business email address. You control your own password which is setup by you the first time you login through a Welcome/Setup email that you will receive. If you are a continuing client and have forgotten your password, simply click on “Forgot your password?” and you will be prompted to setup a new one.

A list of specifically requested items that you should provide for this phase of the audit follows on the next page.

Please provide these items for the Audit Planning Interim Fieldwork Phase of the audit this year:

1. A trial balance file (ASCII file) for all funds ran from the accounting system as of the most recent month completed. Please specify the month ending date of this file.
2. A Check Register Report for *all bank accounts that write checks* ran from the beginning of the fiscal year up to the most recent month completed. Please have this report sorted by check number if possible. **(PDF format)**
3. A Detailed General Ledger ran for all funds from the beginning of the fiscal year up to the most recent month completed. **(PDF format)**
4. An Organizational Chart current for the audit year displaying the reporting structure and positions of management of the school district. Chart should list positions and related names of individuals in those positions.
5. A listing of the school district's Board of Trustees as of year end, including each trustee's name, title, address, employer or business(es) owned, and spouse name.
6. The name and address of the attorney used for legal advice/litigation issues during the year. Do not include attorneys used solely for delinquent tax collection services.
7. A listing of all bank accounts, CD's, and investment accounts maintained by the school district. Please include the mailing address of each depository along with all accounts and account numbers at each depository.
8. A current listing of employees of the school district, if possible with work position noted. Please **exclude substitutes if possible**.
9. The school district's board approved Investment Policy for the audit year.
10. Copies of investment officer training certificates received since your last audit. If a new client, certificates over last two years.
11. The school district's mid-year PEIMS submission of the Statement of Revenues, Expenditures, and Changes in Fund Balance report where prior year audited data was submitted.
12. A listing of all credit card or other charge accounts utilized by the school district. (List account names only)
13. The originally adopted budget for the audit year for the General Fund, Child Nutrition Fund, and Debt Service Fund. Needed only to show totals of 57XX, 58XX, 59XX, and then totals for the functions for the expenditures.

14. The school board approved District Improvement Plan for the audit year.
15. Twenty sheets of the school district letterhead to be used for confirmation letters. Please mail these to our office. **Alternatively, if you have an electronic version of your letterhead, you may simply upload this to the online portal.**
16. A listing of any new long-term debt issued during the year to be audited. This includes all loans, notes payable, maintenance tax notes, capital leases, etc. Please provide the mailing address for each new debt issue for balance confirmation purposes. Please also provide the closing documents and amortization payment schedules for each new debt issue. If a new bond issue or bond refunding, provide the “bond book” in PDF if possible.
17. The school district’s depository contract in effect for the audit year if a new contract has been entered into since the last audit period.
18. The school district’s written policies for state and federal grants management. (Generally in the form of a Business Procedures Manual, State and Federal Grants Manual, or EDGAR Manual)

The remaining requested items are only applicable to first year clients of our firm

19. The name and address of the school district’s prior audit firm.
20. The name and address of the tax collector for the school district.
21. The district’s contract with the tax collector for tax collection services.
22. The school district’s depository contract in effect for the audit year.
23. A depreciation schedule listing all depreciable assets of the school district that agrees to the prior year Annual Financial Report for total assets and accumulated depreciation. If your prior audit firm maintained this, they are required to provide it to you if requested. **Please provide in Excel if possible.**
24. A listing of all long-term debt of the school district along with closing documents and amortization payment schedules. If your prior audit firm maintained this, they are required to provide it to you if requested. **Please provide in Excel if possible.**

We thank you for your efforts in preparing this information!

Please feel free to call your Auditor In-Charge at 512-310-5600 with any questions you might have about this audit request list or the online portal.