California Community Colleges Annual Contracted District Audit Review Checklist

FY ________ District ______________________________

Audit Firm ______________________________

Report Receipt Date ______________ [ ] **on time** [ ] **late**

Status of Audit Report [ ] **complete** [ ] **incomplete**

A [ ] **Independent Auditors Report**

B [ ] **Managements Discussion and Analysis (Required Supplementary Information (RSI))**

C **Financial Statements**

1 [ ] Statement of Net Position
2 [ ] Statement of Revenues, Expenses, and Changes in Net Position
3 [ ] Statement of Cash Flows
4 [ ] Discretely Presented Component Units (if applicable-could include foundations)

D **Notes to the Basic Financial Statements**

1 [ ] Reporting Entity
2 [ ] Significant Accounting Policies — new item
3 [ ] Cash and Investments
4 [ ] Capital Assets
5 [ ] Employee Retirement Systems
6 [ ] Lease Obligations (capital and operating)
7 [ ] Long Term Liabilities (GO Bonds, Rev Bonds, Notes Payable, TRANS)
8 [ ] Other Post Employment Benefits
9 [ ] Certificates of Participation
10 [ ] Risk Management (self insurance programs, worker's compensation, claims)
11 [ ] Joint Ventures and Jointly Governed Organizations (if applicable)
12 [ ] Subsequent Events (if applicable)

E **Required Supplementary Information - Schedules of:**

1 [ ] Post-Employment Health Care Benefits Funding Progress
2 [ ] Post-Employment Healthcare Benefits Employer Contributions (GASB 47- Applies to District's with irrevocable trusts for OPEB)
3 [ ] District's Proportionate Share of Net Pension Liability – State Teachers' Retirement Plan
4 [ ] District's Proportionate Share of Net Pension Liability – CalPERS– Schools Pool Plan
5 [ ] District Contributions – State Teachers' Retirement Plan
6 [ ] District Contributions – California Public Employees' Retirement System – Schools Pool Plan

F **Supplementary Information**

1 [ ] Independent Auditors Report on Supplementary Information (allowable as part of main report in A)
2 [ ] Schedule of Expenditures of Federal Awards with award specific information
3 [ ] Schedule of Expenditures of State Awards
4 [ ] Schedule of Workload Measures for State General Apportionment Annual (Actual) Atendance
5 [ ] Reconciliation of governmental funds to statement of net position
6 [ ] Reconciliation of 50 Percent Law Calculation
7 [ ] Reconciliation of Education Protection Account funds
8 [ ] Notes to Supplemental Information

G **Reports on Compliance and Internal Control**

1 [ ] Independent Auditors Report on Compliance and on Internal Control over Financial Reporting based on an Audit of Basic Financial Statements performed in accordance with Government Auditing Standards
2 [ ] Independent Auditors Report on Compliance with Requirements Applicable to Each Major Program
3 [ ] Independent Auditors Report on State Compliance Requirements
4 [ ] Schedule of Findings and Questioned Costs - **MUST include all 7 CDAM-required elements and extrapolation when applicable**
5 [ ] Status of Prior Year Findings and Recommendations
6 [ ] Summary of Auditors Results.