

<input checked="" type="checkbox"/> Schedule 06 (Summary of Bank Reconciliation) CITIES/TOWNS ONLY for 2019	
<input type="checkbox"/> Have all bank accounts (operating, trust accounts, debt redemption, etc.), investment accounts (CD's, Money Market, LGIP, Investment bonds, etc.), imprest checking accounts (travel checking, petty cash, etc.) and revolving cash accounts (change funds, cash on hand, petty cash drawers, etc.) been included?	<input type="checkbox"/>
<input type="checkbox"/> Do the beginning balances shown tie to the bank statements as of 1/1/ of the fiscal year (column 2)?	<input type="checkbox"/>
<input type="checkbox"/> Was a monthly reconciliation worksheet prepared for bank statements reconciliation to support the completion of Schedule o6?	<input type="checkbox"/>
<input type="checkbox"/> Does the combined ending bank statement balances equal the fund balances reported on C4 & C5?	<input type="checkbox"/>
<input type="checkbox"/> Have the Inter-bank transactions been segregated for reporting on Schedule o6 (item 4 & 6)?	<input type="checkbox"/>
<input type="checkbox"/> Have all of the yearend reconciling items been reported on Schedule o6 (Item 8 – 17)	<input type="checkbox"/>
<input type="checkbox"/> Have current and prior year deposits in transit been reported in the Reconciling item of Schedule o6?	<input type="checkbox"/>
<input type="checkbox"/> Have current and prior year open period items been reported in the reconciling items of Schedule o6?	<input type="checkbox"/>
<input type="checkbox"/> Does item (10) equal prior year Schedule o7 outstanding items and open period?	<input type="checkbox"/>
<input type="checkbox"/> Does item (11) equal current year outstanding checks/warrants and open period expenditures?	<input type="checkbox"/>
<input type="checkbox"/> Do the general ledger items (19) – (22) tie to Schedule o1?	<input type="checkbox"/>
<input type="checkbox"/> Unreconciled variances? Do you have support docs for the audit?	<input type="checkbox"/>
<input checked="" type="checkbox"/> Schedule 07 (Disbursement Activity) Applicable to Counties ONLY	
<input type="checkbox"/> Beginning balance is the same as the ending balance from prior year less the prior year open items	<input type="checkbox"/>
<input type="checkbox"/> Schedule must include all funds, including agency funds for special purpose districts that would not be presented on the financial statements	<input type="checkbox"/>
<input type="checkbox"/> Counties should combine school districts into one line when districts issues their own warrants	<input type="checkbox"/>
<input type="checkbox"/> Issued during the year includes "all" disbursements (checks, warrants, ACH, EFT, etc.) plus prior year open period items	<input type="checkbox"/>
<input type="checkbox"/> Redeemed (and/or cleared the bank) during the year equals the amount of transactions on the bank statement	<input type="checkbox"/>
<input type="checkbox"/> Cancelled disbursements require council/commission action – do you have supporting documentation?	<input type="checkbox"/>
<input type="checkbox"/> Ending Outstanding Items – should equal the outstanding check and warrant reports	<input type="checkbox"/>
<input type="checkbox"/> Prior year open period items should equal the council approved transactions for prior fiscal period	<input type="checkbox"/>
<input type="checkbox"/> Current Year (fiscal period being reported) open period items should equal legislative action in January of current year for prior period expenses	<input type="checkbox"/>
<input type="checkbox"/> Disbursements should equal the Statement C-4 and Schedule o1 expenditures; and Column o9 (disbursements) of Schedule 11	<input type="checkbox"/>
<input checked="" type="checkbox"/> Schedule 09 (Liabilities)	
<input type="checkbox"/> All short and long term debt have been are reported.	<input type="checkbox"/>
<input type="checkbox"/> Debt & Liability I.D. numbers have been reviewed and appropriately assigned for each description.	<input type="checkbox"/>
<input type="checkbox"/> Include Date of Original issuance of debt within Description column	<input type="checkbox"/>
<input type="checkbox"/> Liabilities include (if applicable):	
<input type="checkbox"/> Compensated absences? Does it include tax liabilities?	<input type="checkbox"/>
<input type="checkbox"/> Landfill closure and post closure?	<input type="checkbox"/>
<input type="checkbox"/> Pension liability reported (GASB 68)? Did you reconcile to DRS PEFI?	<input type="checkbox"/>
<input type="checkbox"/> OPEB liability reported (GASB 75)? Did you reconcile to OSA/AMM online tool? Or Actuarial reports provided by independent actuarial consultant.	
<input type="checkbox"/> Beginning debt/liability balances are the same as the ending balance from prior year. If an adjustment is needed to tie to lenders statements – did you attach an explanation (note) to Schedule?	<input type="checkbox"/>
<input type="checkbox"/> The debt amount reported as reduction for current year – ties to Schedule 01, principal payment.	<input type="checkbox"/>
<input type="checkbox"/> Ending debt balance ties to Lending agency annual statement of loan activity OR website statements	<input type="checkbox"/>

Schedule 11 (Cash Activity) Applicable to COUNTIES ONLY	
<input type="checkbox"/> Must include all funds, including special purpose district agency funds <ul style="list-style-type: none"> <input type="checkbox"/> Counties – all schools may be combined and shown on one line <input type="checkbox"/> Counties – group funds that belong to others by type: State, Cities, Water Districts, etc. List each fund on a separate line in fund number sequence 	<input type="checkbox"/> <input type="checkbox"/>
<input type="checkbox"/> Beginning fund balances equal the ending fund balances from prior year schedules 11 <ul style="list-style-type: none"> <input type="checkbox"/> Did you roll the funds in the same manner as the C4? <input type="checkbox"/> Only one (1) general fund is allowed to be reported. <input type="checkbox"/> All proprietary fund activities must be reported individually per enterprise type. Roll sub-funds into primary enterprise fund by enterprise type (i.e., water fund, sewer fund, etc.) 	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>
<input type="checkbox"/> Beginning fund balances equal the "beginning" cash on C4/C5 and Schedule 01 beginning (308's) <input type="checkbox"/> Ending fund balances equal the "net ending cash" on the C4/C5 and Schedule 01 ending (508's) <input type="checkbox"/> Schedule 11 balances to the bank statements? Do you have reconciliation worksheet to demonstrate?	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>
<input checked="" type="checkbox"/> Schedule 15 & 16 (Schedule of Expenditures of State & Federal awards)	
<input type="checkbox"/> Schedules prepared based upon actual expenditures – not revenues with the exception of federal loans or federal program income. <input type="checkbox"/> Must be prepared separately for state (15) and federal awards (16) <input type="checkbox"/> Federal Schedule 16 requires additional considerations <ul style="list-style-type: none"> <input type="checkbox"/> Report grant-related expenditures in the year they take place (even if you have not been reimbursed by the grantor until the next year) <input type="checkbox"/> CFDA (Catalog of Federal Domestic Assistance) number must be shown <input type="checkbox"/> Segregate funds that come directly from federal agency vs. federal dollars that pass through state or local agency. <input type="checkbox"/> Include "Notes" to the Schedule of Expenditures of Federal Awards <ul style="list-style-type: none"> <input type="checkbox"/> Note 1 is required for all cash basis entities <input type="checkbox"/> Did you expend over \$750,000 in federal funds? If yes, contact Audit Team for a federal single audit.	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>
<input checked="" type="checkbox"/> Schedule 17 (Limitation on Public Works Projects Performed By Public Employees)	
<input type="checkbox"/> CITIES - required for 1 st class cities only <ul style="list-style-type: none"> <input type="checkbox"/> Note that all other cities are required to track, but currently NOT required to report <input type="checkbox"/> COUNTIES – ALL counties which use public employees to perform public works projects	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>
<input checked="" type="checkbox"/> Schedule 19 (Labor Relations Consultant(s))	
<input type="checkbox"/> This schedule is required for "ALL" reporting entities	<input type="checkbox"/>
<input checked="" type="checkbox"/> Schedule 20 (Sales and Use Tax for Public Facilities – Rural Counties) – COUNTIES ONLY	
<input type="checkbox"/> Required in all Counties except for King, Pierce and Snohomish	<input type="checkbox"/>
<input checked="" type="checkbox"/> Schedule 21 (Risk Management)	
<input type="checkbox"/> Required if you have self-insured programs such as unemployment, worker's compensation or other forms of insurance that your entity has assumed the risk.	<input type="checkbox"/>
<input checked="" type="checkbox"/> Schedule 22 (Questionnaire for Audit Assessment)	
<input type="checkbox"/> Required for those cities/towns or counties that either have an average annual revenue for all funds less than \$300,000 or do not receive an on-site audit.	<input type="checkbox"/>
<input checked="" type="checkbox"/> Annual Report has been reviewed by someone other than the preparer	
<input type="checkbox"/> Was a checklist utilized? <input type="checkbox"/> Did the reviewing party sign off on the accuracy of the report?	<input type="checkbox"/> <input type="checkbox"/>