

<input checked="" type="checkbox"/> Schedule 06 (Summary of Bank Reconciliation)	
<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"/> Do the beginning balances tie to Schedule 01?	<input type="checkbox"/>
<input type="checkbox"/> Was a monthly reconciliation worksheet prepared for bank statements reconciliation to support the completion of Schedule 06?	
<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 06 (item 4 & 6)?	<input type="checkbox"/>
<input type="checkbox"/> Have all of the yearend reconciling items been reported on Schedule 06 (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 06?	<input type="checkbox"/>
<input type="checkbox"/> Have current and prior year open period items been reported in the reconciling items of Schedule 06?	<input type="checkbox"/>
<input type="checkbox"/> Does item (10) equal prior year and/or prior year Schedule 07 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 01?	<input type="checkbox"/>
<input type="checkbox"/> Unreconciled variances? Do you have support docs for the audit?	<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"/>
<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"/>
<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"/>
<input type="checkbox"/> Must be prepared separately for state (15) and federal awards (16)	<input type="checkbox"/>
<input type="checkbox"/> Federal Schedule 16 requires additional considerations	<input type="checkbox"/>
<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"/>
<input type="checkbox"/> CFDA (Catalog of Federal Domestic Assistance) number must be shown	<input type="checkbox"/>
<input type="checkbox"/> Segregate funds that come directly from federal agency vs. federal dollars that pass through state or local agency.	<input type="checkbox"/>
<input type="checkbox"/> Include "Notes" to the Schedule of Expenditures of Federal Awards	
<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 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 <input type="checkbox"/> Note that all other cities are required to track, but currently NOT required to report <input type="checkbox"/> COUNTIES – that establish purchasing departments and use public employees to perform public works projects	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>
<input type="checkbox"/> Part 1 – Public Works Projects Performed by Public Employees <ul style="list-style-type: none"> <input type="checkbox"/> For reporting county road construction projects, the counties can submit the Annual Construction Program and the Annual Construction Report forms, required by the County Road Administration Board, pertaining to the same calendar year. Access to blank forms is at www.crab.wa.gov. 	<input type="checkbox"/>
<input type="checkbox"/> Part 2 - Limitations on Public Works Projects Performed by Public Employees (applicable only to Counties with Purchasing Departments (excludes county roads construction limits – see Part 3)	<input type="checkbox"/>
<input type="checkbox"/> Part 3 – Limitations on County Roads Construction Projects Performed by Public Employees <ul style="list-style-type: none"> <input type="checkbox"/> Applies to ALL counties – required to prepare and have available for audit the Annual Construction Program and the Annual Construction Report forms required by CRAB 	<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. <ul style="list-style-type: none"> <input type="checkbox"/> Include Paid Family & Medical Leave (PFML) – Voluntary plan if applicable 	<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"/>