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CERTIFIED PUBLIC ACCOUNTANTS, PLLLP

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The following are the items that we will need in order to perform the 2020-21 fiscal year audit:

1. Minutes of all the Board meetings that occurred during the 2020-21 fiscal year.
2. Bank statements for all accounts (with cancelled checks) for 2020-21.
3. Any monthly/year-to-date financial reports/statements prepared by your office for the 2020-21 fiscal year. Also, if possible, a detail financial report that shows all transactions for the fiscal year, classified by account. If this report is too large, please run a summary and we may ask you to run details for specific accounts.
4. Receipts and deposit information for the 2020-21 fiscal year.
5. A listing of all clients/users for 2020-21. Also, a printout of all board members and employee's living within the district account information for 2020-21.
6. All invoices and supporting documentation for checks written in the 2020-21 fiscal year.
7. Insurance policies and bonds for 2020-21.
8. Payroll records, employment contracts, and all timesheets for the 2020-21 fiscal year and 941 quarterly reports filed.
9. Detail listing of accounts receivable at year-end. Actually, just the amount each customer owed on the last day of the 2020-21 fiscal year, usually a billing register.
10. Detail listing of fixed assets owed by the District and all items purchased or constructed in the 2020-21 fiscal year. This information may need to be obtained from your prior auditor.
11. Detail listing of accounts payable at the 2020-21 fiscal year-end. All that is needed is a listing of checks that were written the first month after year-end.
12. All information of federal or state grants and/or loans applied for and received in 2020-21. In addition, we will also need the year-end outstanding principal balance of each loan.
13. Copy of 2020 audit report (if not performed by us).
14. Water rate schedule effective on the final day of your 2020-21 fiscal year.
15. Monthly water loss information, if available. This would be a listing or a report for each month which shows the amount of gallons produced or purchased, and the amount of gallons sold to water customers.

Please contact our office if you have any questions about these items.