
APPENDIX A

GENERAL REPORT OUTLINE

All audit reports shall include the following information, as applicable, and should conform to the following outline.

I. Introductory Section

Table of contents, letter(s) of transmittal, roster of publicly elected officials, roster of management officials, roster of board members, and any other material deemed appropriate by management.

II. Financial Section

A. Management's Discussion and Analysis

B. Financial statements of the organization including Notes to the Financial Statements.

C. Required Supplementary Information (GASB)

D. Supplemental information

E. Schedule of Expenditures of Federal Awards and State Financial Assistance (could be included in the Single Audit section of the report).

III. Statistical Tables (as required by GAAP, if a CAFR is issued)