

## Appendix III A Audit Checklist

### 1) Interfund Transfers

Description of All Interfunds Transfers

Transfer

Source Fund	Receipt Fund	Use of Transfer	Why Needed?	Repaid?	Any Change From Previous Years?

Percentage of Recipient Fund's Revenues From Transfers

Recipient Fund	Total Revenues	Total Transfers In	Percentage	Any Change From Previous Years?

If the above checklists indicate any potential problems, you should compare the problem fund for the last few years:

Name of Fund: \_\_\_\_\_

Year	Transfers In	Total Revenues	Percentage of Revenues
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$

### 2.) Fund Balances

General Fund Balance= \$ \_\_\_\_\_  
 Cost of Operating General Fund for Six Weeks= \$ \_\_\_\_\_

Is the Balance greater than or equal to the cost of operating for six weeks? If yes, then your city is probably in good shape. If not, then proceed with a comparison of the last few years:

Year	Fund Balance	Percent of Change	6 Weeks Operating Costs	Ratio of Balance to Operating Costs

