

2022 Audit Engagement Letter

Presented by: Deputy City Administrator Carlson



2022 Audit Time Line & Objectives

AUDIT TIME LINE: Begin field work August 21st – Final Draft December 31, 2023

OBJECTIVES to include, but not limited:

- Examining, on a test basis, evidence supporting the financial statements
- Obtaining an understanding of the internal controls
- Testing of items for risks
 - ✓ Management overrides
 - ✓ Revenue Recognition
 - ✓ Capital Assets – process complexity
 - ✓ Journal Entries