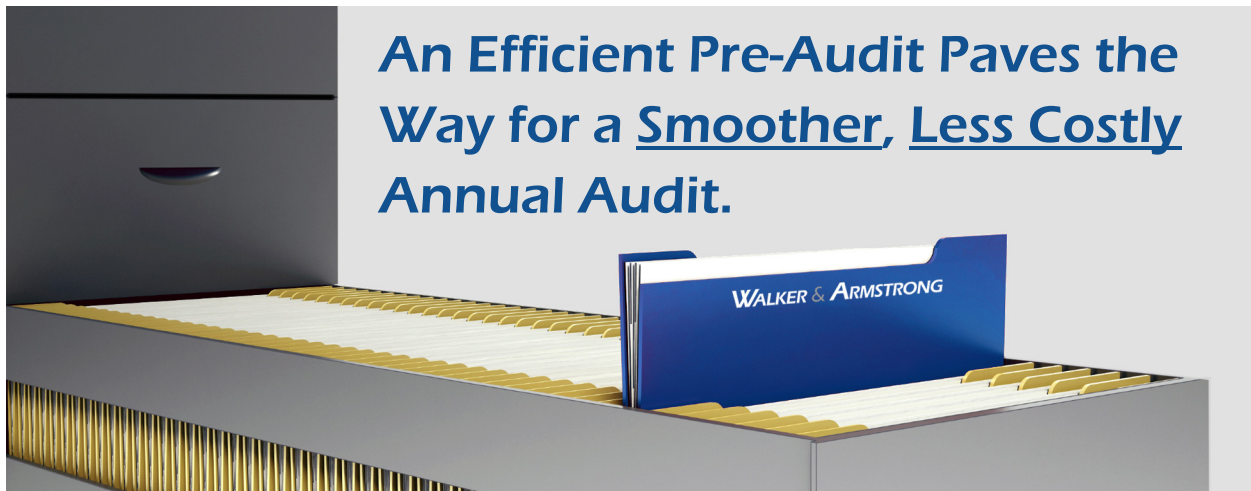


Pre-Audit Services



An Efficient Pre-Audit Paves the Way for a Smoother, Less Costly Annual Audit.

Backed by three decades of audit experience – including more than 140 audit and pre-audit engagements for businesses, not-for-profit entities, and county, municipal and tribal governments – Walker & Armstrong’s pre-audit services can smooth the process, ease the pain, and reduce the cost of your next annual audit.

We can assist with preparing, from information you provide, essential documents and schedules:

Financial statements, notes to the financial statements, and supplementary information

Bank reconciliations including journal entries to record the correct balances

Receivable listings and general ledger reconciliation

Fixed asset schedules including depreciation

Accrued payroll and related liabilities to the adjusted trial balance

Reconciliation of equity accounts

For-Profit Specific

Inventory

Stock-based compensation

Not-for-Profit Specific

Schedule of promises to give (pledges)

Analysis of net asset restrictions

Cost allocations between program and supporting services, including joint cost allocations

Government Specific

Receivables such as amounts “due from other governments” and taxes receivable

Amounts due to and from other funds

Reconciliation of capital outlay expenditures to the capital asset additions

Debt-service expenditures to long-term-debt activity

Debt refundings/refinances

Retirement obligations

Indirect cost proposals

Schedule of interfund transfers, including reconciliation to the adopted budget

Preparation of the Schedule of Expenditures of Federal Awards

Reconciling the Treasurer’s cash balance to the general ledger (specific to county governments)



To discuss the benefits of a Walker & Armstrong pre-audit, call **Steve Tait (602-230-1040)** or **Jay Parke (520-229-8674)**.

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