**AOS Regulatory Basis Table of Contents**

**Use this Table of Contents example for two year non-single audit.**

**DELETE ALL HIGHLIGHTED TEXT**

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Prepared by Management:

Combined Statement of Receipts, Disbursements, and Changes in Fund Balances

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Combined Statement of Receipts, Disbursements, and Changes in Fund Balances

(Cash Basis) - All Proprietary and Fiduciary Fund Types FYE 12/31/CY (If Applicable)*[[2]](#footnote-2)*

Notes to the Financial Statements FYE 12/31/CY[[3]](#footnote-3)

Combined Statement of Receipts, Disbursements, and Changes in Fund Balances

(Cash Basis) - All Governmental Fund Types FYE 12/31/PY (If Applicable)1

Combined Statement of Receipts, Disbursements, and Changes in Fund Balances

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**Use this Table of Contents example for a two year audit where one year is a single audit.**

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Combined Statement of Receipts, Disbursements, and Changes in

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Notes to the Schedule of Expenditures of Federal Awards FYE 12/31/CY

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Independent Auditor’s Report on Compliance with Requirements

Applicable to **[Each] [the]** Major Federal Program and on Internal Control Over

Compliance Required by Uniform Guidance*[[6]](#footnote-6)* FYE 12/31/CY

Schedule of Findings **[and Questioned Costs]***[[7]](#footnote-7)* (If Applicable)

Prepared by Management:

Summary Schedule of Prior Audit Findings

**[and Questioned Costs]***7*(If Applicable)

Corrective Action Plan FYE 12/31/CY (If Applicable)

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1. Modify to reflect the title of financial statements presented. Example: If your entity only has a General Fund and no other Governmental Funds, the title of the statements should be: “Statement of Receipts, Disbursements, and Changes in Fund Balances (Cash Basis) – General Fund” [↑](#footnote-ref-1)
2. Modify to reflect the title of financial statements presented. Example: If your entity only has Enterprise Funds and no other Proprietary or Fiduciary Funds, the title of the statements should be: “Combined Statement of Receipts, Disbursements, and Changes in Fund Balances (Cash Basis) – Enterprise Funds” [↑](#footnote-ref-2)
3. CY = Current Year (latest FYE); PY = Prior year (earliest FYE) [↑](#footnote-ref-3)
4. Modify to reflect the title of financial statements presented. Example: If your entity only has a General Fund and no other Governmental Funds, the title of the statements should be: “Statement of Receipts, Disbursements, and Changes in Fund Balances (Cash Basis) – General Fund” [↑](#footnote-ref-4)
5. Modify to reflect the title of financial statements presented. Example: If your entity only has Enterprise Funds and no other Proprietary or Fiduciary Funds, the title of the statements should be: “Combined Statement of Receipts, Disbursements, and Changes in Fund Balances (Cash Basis) – Enterprise Funds” [↑](#footnote-ref-5)
6. Since only one year is a Single Audit, the SEFA “in relation to” paragraph should be included in the Single Audit letter. [↑](#footnote-ref-6)
7. Only include “and Questioned Costs” if questioned costs were reported in the Schedule of Findings. [↑](#footnote-ref-7)