**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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 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)*

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

Prepared by Management:

Summary Schedule of Prior Audit Findings

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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)