

Form AP 4a

Index Reference _____

Summary of Audit Differences

Name of Client:		Balance Sheet Date:	
Prepared by:	Date:	Reviewed by:	Date:

Instructions: This form should be used to accumulate the adjusting entries needed to correct all audit differences detected by substantive tests, including differences in accounting estimates. The current year entry needed to correct for prior years' uncorrected audit differences should also be included on this form. All audit differences should be discussed with management. The effect of those differences that management does NOT want to correct for purposes of financial statement preparation should be carried to Form AP 4b for evaluation.

Entry #	Workpaper Reference	Correcting Entry Needed			Explanation
		General Ledger Account	Debit	Credit	