

Aurora Public Schools
Accounting Department Audit Schedule
For the 2013-14 Audit
As of May 7, 2014

Date(s)	Project
6/12/2014	District internal controls and risk assessment-due to district from BKD (allowed more time to accommodate updates for system changes)
6/2014	AXL – interim field work and internal controls
None	Aurora Academy - interim field work and internal controls
None	Global Village – interim field work and internal controls
None	Vanguard - interim field work and internal controls
None	Lotus – interim field work and internal controls
7/3/2014	District internal controls and risk assessment-due from district to BKD
7/7/2014	District interim audit fieldwork (one week)
7/16/2014	New America – interim field work and internal controls
7/21/2014	APSEF - Interim field work and internal controls (THURS/FRI)
7/21/2014	AXL -- audit field work
7/21/2014	Vanguard -- audit field work
7/24/2014	Global Village -- audit field work
7/28/2014	District single audit – Special Education (IDEA)
7/30/2014	Lotus -- audit field work
8/11/2014	New America -- audit field work
8/14/2014	Aurora Academy -- audit field work
8/18/2014	APSEF – audit fieldwork
8/21/2014	District to receive final data pipeline file from AXL
8/21/2014	District to receive completed audits for AXL
8/22/2014	District accruals closed (Schools must provide at this time but the Finance Dept. may continue to accrue until trial balances are emailed to BKD on 9/24)
9/10/2014	Charter school audit drafts due to district
9/24/2014	District trial balances e-mailed to BKD
9/24/2014	District to receive final data pipeline file from GVA, NAS, AACCS, VCS, LSE
9/24/2014	District to receive completed audits for GVA, NAS, AACCS, VCS, LSE
9/26/2014	Data pipeline file for district and charter schools must be complete and all edits passed
9/26/2014	PBC items loaded on BKDConnect
9/29/2014	Pickens state financial aid procedures (and federal, if necessary)
9/29/2014	BKD field work at APS (Approximately 4 weeks)
10/3/2014	BKD & APS staff meeting – fund statements available to APS with comments due by 10/7
10/6/2014	BKD will combine charter schools and AEF into APS CAFR
10/10/2014	BKD & APS staff meeting – front statements available to APS with comments due by 10/14; District to start drafting MD&A and Stat Section
10/17/2014	BKD & APS staff meeting – fieldwork needs to be complete at this point; preliminary CAFR to APS from BKD, including AEF, Charter Schools, and footnotes; BKD needs transmittal letter; MD&A; and Stat Section
10/17 – 10/20/2014	APS staff will review and combine edits during these days; BKD report production will take over document
10/22 – 10/26/2014	District will process data pipeline file – district and charter school statements must be finalized at this point and agree to data pipeline file.
10/22/2014	Final draft CAFR to APS CFO and BKD Director for review with comments due by 10/24
10/24/2014	BKD & APS staff meeting - BKD provides draft management letter and single audit findings

10/24/2014	CAFR to BKD Independent Reviewer
10/27/2014*	CAFR to printer— firm date —cannot be any later than this to meet BOE meeting date on Nov. 11
10/27/2014	Finalize ADE report
10/28/2014	CAFR pdf format delivered to Tonia Norman by noon—date will be confirmed
10/28/2014	All other deliverables finalized (SAS 114/115 letter, Single Audit, Pickens)
11/3/2014	Exit interview with Supt, Deputy Supt, CFO, and BKD
11/11/2014	BOE Information Item—BKD will attend BOE meeting—date confirmed
11/18/2014	BOE will approve CAFR— 11/18/2013
11/21/2014	Finalize Data Collection Form

* Can be no later than 11/3