

COUNTY 2017 Audit Programs

June 30, 2017

BUDGET

| PROCEDURE | OBJ. | DONE BY | W/P REF | N/A | REMARKS |
|---|-------------|--------------------|--------------------|------------|----------------|
| Audit Objectives: | | | | | |
| A. The annual operating budget, and amendments thereto, are properly prepared, documented and approved. | | | | | |
| B. Budgetary comparisons are properly included in the appropriate financial statements and schedules of governmental funds for which an annual budget has been adopted. | | | | | |
| Audit Procedures: | | | | | |
| A. Obtain a copy of the adopted budget certificate summary for the County. | A | | | | |
| B. Obtain a copy of each budget amendment and each certification resolution, including the purpose of the amendment. | A | | | | |
| C. Determine accuracy of budget amendments (i.e., figures in "Last Budget as Certified or Last Amendment" column are correct and amounts in each applicable service area crossfoot). | A | | | | |
| D. Compare disbursements by function with budget and include any over-expenditure in the budget comment and in the notes to the financial statements. | A,B | | | | |
| E. Compare disbursements with appropriations by office or department and include any over-expenditure in the budget comment and in the notes to financial statements and audit comment section. | A,B | | | | |
| F. Compare revenues with budget and document reason for significant variance(s). | | | | | |
| G. Obtain a copy of the adopted budgets and any amendments for the County (City) Assessor, Agricultural Extension and Joint Disaster Services Administration. | A | | | | |
| H. Determine if the risk of material misstatement due to fraud or error has changed based on results of substantive tests performed. If so, perform appropriate procedures. | | | | | |
| <u>ALTERNATE/ADDITIONAL PROCEDURES:</u> | | | | | |

COUNTY 2017 Audit Programs

June 30, 2017

BUDGET

| PROCEDURE | OBJ. | DONE BY | W/P REF | N/A | REMARKS |
|---|-------------|--------------------|--------------------|------------|----------------|
| <u>CONCLUSION:</u> We have performed procedures sufficient to achieve the audit objectives for budget and the results of these procedures are adequately documented in the accompanying workpapers. Incharge _____ Date _____ Manager _____ Date _____ Independent Reviewer _____ Date _____ | | | | | |