

**COUNTY** 2017 Audit Programs

June 30, 2017

**INDIVIDUAL OFFICES****County Extension**

| <b>PROCEDURE</b>   | <b>DONE<br/>BY</b> | <b>W/P<br/>REF</b> | <b>N/A</b> | <b>REMARKS</b> |
|--|--------------------|--------------------|------------|----------------|
| <p><b>Audit Objective:</b></p> <p><b>Agency fund assets and liabilities, and related increases and decreases, are properly recorded and reported.</b></p> <p><b>ENTRANCE CONFERENCE</b></p> <ol style="list-style-type: none"> <li>1. Items discussed: <ol style="list-style-type: none"> <li>a. Representation letter to be signed at completion of the audit.</li> <li>b. Accounting problems during year.</li> <li>c. Personnel changes.</li> <li>d. Arrangements for client assistance.</li> <li>e. Other items.</li> </ol> </li> <li>2. Review internal control documentation and update key duties workpaper.</li> <li>3. Review and document status of prior year comments and recommendations.</li> </ol> <p>Name and title of client personnel interviewed:</p> <p>_____</p> <p>_____</p> <p>_____</p> <p>_____</p> <p>_____</p> <p>_____</p> <p>_____</p> <p>_____</p> <p>_____</p> <p>A. Cash in Bank</p> <ol style="list-style-type: none"> <li>1. Confirm bank balances and authorized check signers.</li> <li>2. Obtain bank reconciliations for all bank accounts as of year-end: <ol style="list-style-type: none"> <li>a. Foot bank reconciliation.</li> <li>b. Reconcile bank balances with cashbook balance.</li> </ol> </li> </ol> |                    |                    |            |                |

June 30, 2017

## INDIVIDUAL OFFICES

### County Extension

[illegible]