



**COUNTY** 2017 Audit Programs

June 30, 2017

**INDIVIDUAL OFFICES**  
**County Auditor**

<b>PROCEDURE</b>	<b>DONE BY.</b>	<b>W/P REF</b>	<b>N/A</b>	<b>REMARKS</b>
<p>B. Office Liabilities</p> <p>1. Obtain a trust account schedule to determine amounts actually due to County funds, state, cities or others.</p> <p>C. Cash in Bank</p> <p>1. Confirm bank balances and authorized check signers.</p> <p>2. Obtain or prepare bank reconciliations for all bank accounts as of year-end:</p> <p>a. Foot bank reconciliation.</p> <p>b. Reconcile bank balances with cashbook balance.</p> <p>c. Obtain or prepare list of checks outstanding at the end of the period under audit, including check number, amount and date written. On a test basis examine checks paid from July 1 through the date of our fieldwork and document date cleared for test items.</p> <p>d. Trace material deposits in transit to subsequent bank statement and document the date deposited per books and per bank.</p> <p><u>ALTERNATE/ADDITIONAL PROCEDURES:</u></p> <p><u>CONCLUSION:</u></p> <p>We have performed procedures sufficient to achieve the audit objectives for the Auditor's Office and the results of these procedures are adequately documented in the accompanying workpapers.</p> <p>Incharge _____ Date _____</p> <p>Manager _____ Date _____</p> <p>Independent Reviewer _____ Date _____</p>				