

**COUNTY** 2017 Audit Programs

June 30, 2017

**AUDIT STRATEGY**  
**RISK ASSESSMENT**  
**JOURNAL ENTRY INQUIRY**

C. Journal Entry Inquiry:

<b>Name</b>	<b>Title</b>	<b>Date</b>
_____	_____	_____
_____	_____	_____
_____	_____	_____

1. Inquire of individuals involved in the financial reporting process about inappropriate or unusual activity relating to the processing of journal entries and other adjustments. Describe.

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2. Did information arise from inquiries of others which should be considered further in identifying risks of material misstatement due to fraud?

\_\_\_\_\_ Yes (Document in Part IV)

\_\_\_\_\_ No

Comments:

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