

RIZ 2018 Audit Programs

June 30, 2018

TRIAL BALANCE

PROCEDURE	OBJ.	DONE BY	W/P REF	N/A	REMARKS
Audit Objective and Related Assertion:					
A. Provide a document which links the report or financial statements to supporting workpapers (12).					
Audit Procedures:					
A. Obtain or prepare working trial balances by fund type, function, fund and objective class as needed. If prepared by auditor, determine that independence will not be impaired.	A				
1. A separate trial balance should be prepared for each fund.					
2. Account classifications should be minimized and consistent with the GASB Codification and/or the sample report.					
3. Foot the working trial balances to verify their accuracy, if applicable.					
4. Document the source of the information for the beginning balance amounts.					
B. Record reclassifications as necessary.	A				
1. The reclassification entries should be consolidated on a separate page, lettered, briefly explained or described and referenced to supporting workpapers if possible.					
2. Obtain and document RIZ's concurrence for reclassification entries.					
3. Document any reclassifications of transactions or other adjustments on the appropriate lead sheets in the working papers.					
C. Reference the amounts to supporting workpapers. (The adjusted trial balance amounts should be referenced to supporting working papers.)	A				
D. If necessary, detail receipts, disbursements and fund balances directly from RIZ records to draft audit report.					
E. Prepare entity-wide trial balances for governmental and business type activities.	A				
1. Review receipt classifications for proper reporting on entity-wide statement.					
2. Allocate Internal Service Funds net profit/loss on the entity-wide statements to the functions that benefited from the services provided.					
3. Eliminate interfund governmental activity including transfers.					

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[illegible]