

**ENTITY** 2020 Audit Programs

June 30, 2020

**COUNTY - RECEIPTS/REVENUES**

| <b>PROCEDURE</b>   | <b>OBJ.</b> | <b>DONE<br/>BY</b> | <b>W/P<br/>REF</b> | <b>N/A</b> | <b>REMARKS</b> |
|--|-------------|--------------------|--------------------|------------|----------------|
| <b>Audit Objectives and Related Assertions:</b>  |             |                    |                    |            |                |
| <b>A. Only receipts/revenues available and measurable in this fiscal year have been recorded and are valid. (5,8)</b>  |             |                    |                    |            |                |
| <b>B. All receipts/revenues available and measurable in this fiscal year have been recorded. (6,8)</b>   |             |                    |                    |            |                |
| <b>C. Receipts/revenues have been properly billed or charged in accordance with legal requirements and have been recorded at the correct amounts. (7)</b>                              |             |                    |                    |            |                |
| <b>D. Receipts/revenues are properly classified in the entity-wide financial statements and/or the fund financial statements and related disclosures are adequate. (9,10,11,12,13)</b> |             |                    |                    |            |                |
| <b>Audit Procedures:</b>   |             |                    |                    |            |                |
| <b>A. Property Tax</b>   |             |                    |                    |            |                |
| 1. Perform analytical procedures to test apportionments of current tax, state tax credits, delinquent and mobile home taxes.   | A,B,C,D     |                    |                    |            |                |
| a. Determine the total County levy has been properly allocated among the funds.  |             |                    |                    |            |                |
| b. Determine funds collected for other governmental units are properly segregated and apportioned to the proper unit and fund within that unit.  |             |                    |                    |            |                |
| 2. Current Property Tax  |             |                    |                    |            |                |
| a. Obtain and document a current tax summary workpaper by taxing district. On a test basis, verify the accuracy of selected amounts.   | A,B         |                    |                    |            |                |
| b. Review the authority for suspensions, adjustments or abatements on a test basis.  |             |                    |                    |            |                |
| 3. Delinquent Property Tax   |             |                    |                    |            |                |
| a. Obtain and document a delinquent tax reconciliation. On a test basis, verify the accuracy of selected amounts.  | A,B         |                    |                    |            |                |
| b. Review the authority for suspensions, adjustments or abatements on a test basis.  |             |                    |                    |            |                |

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| <p>4. Special Assessments</p> <p>a. Obtain and document a special assessments reconciliation.</p> <p>5. Mobile Home Tax</p> <p>a. Obtain and document the mobile home tax reconciliation.</p> <p>B. Interoffice Receipts</p> <p>1. Perform tests to determine money collected by departments, boards, commissions, offices or individuals has been remitted to the Treasurer promptly and intact, in accordance with laws, ordinances or regulations, and has been credited to the proper funds. These tests could include, but are not limited to:</p> <p>a. Secondary roads.</p> <p>b. Conservation.</p> <p>c. Local health.</p> <p>d. Other (specify):</p> <p>1) _____</p> <p>2) _____</p> <p>3) _____</p> <p>4) _____</p> <p>C. Vehicle Registration Fees</p> <p>1. Determine whether the County Treasurer has reviewed voided transactions as directed by the Iowa Department of Transportation. If the review is not being completed, consider a report comment and completing the following steps:</p> <p>a. Obtain the "Voided Statement Report" from the County Treasurer, select a sample of voided transactions (coded as "full") and trace the transactions to supporting documentation.</p> | A,B,C,D     |                    |                    |            |                |

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|--|-----------------------|--------------------|--------------------|------------|----------------|
| <p>b. Select a sample of days, request the County Treasurer run the vehicle registration fees collected for each day and trace the total collections to a validated deposit.</p> <p>D. Determine if monthly reconciliations of nursing services billings and collections are prepared.</p> <p>1. If available, apply procedures to determine accuracy and completeness of the reconciliation for one month and/or at year-end.</p> <p>2. If not available, perform reconciliation procedures for one month and/or at year-end.</p> <p>3. For one month, reconcile total collections to posting in receipt journal and to deposits.</p> <p>4. If problems arise, consider confirming Medicare and Medicaid receipts.</p> <p>E. 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.</p> <p>F. Determine whether receipts/revenues are properly classified and disclosures are adequate.</p> | <p>A,B,C</p> <p>D</p> |                    |                    |            |                |

**ALTERNATE/ADDITIONAL PROCEDURES:****CONCLUSION:**

We have performed procedures sufficient to achieve the audit objectives for receipts/revenues and the results of these procedures are adequately documented in the accompanying workpapers.

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|------------------|-------------|--------------------|--------------------|------------|----------------|
|------------------|-------------|--------------------|--------------------|------------|----------------|

Incharge \_\_\_\_\_ Date \_\_\_\_\_

Manager \_\_\_\_\_ Date \_\_\_\_\_

Independent  
Reviewer \_\_\_\_\_ Date \_\_\_\_\_