

ENTITY 2020 Audit Programs

June 30, 2020

RECEIPTS/REVENUES
(Complete for all entities)

| PROCEDURE | OBJ. | DONE BY | W/P REF | N/A | REMARKS |
|--|-------------|--------------------|--------------------|------------|----------------|
| Audit Objectives and Related Assertions: | | | | | |
| A. Only receipts/revenues available and measurable in this fiscal year have been recorded and are valid. (5,8) | | | | | |
| B. All receipts/revenues available and measurable in this fiscal year have been recorded. (6,8) | | | | | |
| C. Receipts/revenues have been properly billed or charged in accordance with legal requirements and have been recorded at the correct amounts. (7) | | | | | |
| 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) | | | | | |
| Audit Procedures: | | | | | |
| A. Tax Abatements | | | | | |
| 1. Obtain the tax abatement calculator provided by the Department of Management and completed by the Entity. | | | | | |
| 2. Verify the qualifying payments entered into the calculator agree to the Entity's records. | | | | | |
| 3. If considered necessary, review any significant tax abatement agreements entered into by the Entity for any commitments made other than to abate taxes. | | | | | |
| B. Revenues From Other Governmental Sources | | | | | |
| 1. Confirm state revenues and trace amounts into the accounting records. | A,B,C | | | | |
| 2. For other receipts from federal, state or other local entities, confirm the following types of revenue received directly with the appropriate agency: | A,B,C | | | | |
| a. Grants and subsidies from other governmental units. | | | | | |
| b. Reimbursement from Mental Health Region fiscal agent (County). | | | | | |
| c. Hotel/motel tax (City). | | | | | |
| d. Road use tax (City). | | | | | |
| e. Local option sales tax (City). | | | | | |
| f. Assessments to members (Landfill). | | | | | |
| g. Other material receipts (specify): | | | | | |
| 1) _____ | | | | | |

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|-------------------------|-------|------------|-------------|--------------------|--------------------|------------|----------------|
| Incharge | _____ | Date _____ | | | | | |
| Manager | _____ | Date _____ | | | | | |
| Independent Reviewer | _____ | Date _____ | | | | | |