

**ENTITY** 2020 Audit Programs

June 30, 2020

**COUNTY – COUNTY SHERIFF**

PROCEDURE	DONE BY	W/P REF	N/A	REMARKS
<p><b>Audit Objective:</b></p> <p><b>Agency fund assets and liabilities, and related increases and decreases, are properly recorded and reported.</b></p> <p><b>ENTRANCE CONFERENCE</b></p> <ol style="list-style-type: none"> <li>1. Items discussed: <ol style="list-style-type: none"> <li>a. Any accounting problems during year.</li> <li>b. Any personnel changes.</li> <li>c. Arrangements for client assistance.</li> <li>d. Any other items.</li> </ol> </li> <li>2. Review internal control documentation and update key duties workpaper.</li> <li>3. Review and document status of prior year comments and recommendations.</li> </ol> <p><b>ENTITY CONTACT INFORMATION</b></p> <p>Name/Title: _____</p> <p>Phone: _____</p> <p>Email: _____</p> <ol style="list-style-type: none"> <li>A. Office Receipts and Disbursements – For all cashbooks or ledgers maintained, perform the following procedures: <ol style="list-style-type: none"> <li>1. Obtain a summary of office receipts and disbursements, including commissary.</li> <li>2. Trace County share of disbursements to Treasurer's year-to-date miscellaneous receipt total(s).</li> <li>3. Determine the Sheriff's Trust Account disbursements are for authorized purposes. (Should not include items that should be run through claim procedures or salaries).</li> <li>4. If the Sheriff has a commissary account, determine disbursements for non-resale items have been included in the County's budget and disbursement procedures.</li> </ol> </li> <li>B. Office Liabilities <ol style="list-style-type: none"> <li>1. Obtain a trust account schedule to determine amounts due to County funds, the state, cities or others.</li> </ol> </li> </ol>				

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<ul style="list-style-type: none"> <li>2. Trace material amounts due to County funds, the state, cities or others to subsequent disposition and document procedures performed.</li> <li>3. Obtain a list of trusts on hand at year-end and reconcile total to account records. Test for accuracy by tracing selected trusts to cashbook receipt.</li> <li>4. On a test basis, trace material trust receipts to subsequent disposition or year-end trust list.</li> </ul> <p>C. Cash in Bank</p> <ul style="list-style-type: none"> <li>1. Obtain bank reconciliations for all bank accounts as of year-end. <ul style="list-style-type: none"> <li>a. Foot bank reconciliation.</li> <li>b. Reconcile bank balances with cashbook balance.</li> <li>c. Obtain a 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 fieldwork and document date cleared for test items.</li> <li>d. Trace material deposits in transit to subsequent bank statement and document the date deposited per books and per bank.</li> </ul> </li> <li>2. Determine existence of any separately maintained accounts. If any are identified, review for propriety.</li> </ul> <p>D. Completion</p> <ul style="list-style-type: none"> <li>1. Conduct an exit conference with the County Sheriff and discuss the following: <ul style="list-style-type: none"> <li>a. Report findings.</li> <li>b. Non-report findings.</li> <li>c. Obtain written representations signed by the County Sheriff.</li> </ul> </li> </ul>				

ALTERNATE/ADDITIONAL PROCEDURES:

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<u>CONCLUSION:</u> <p>We have performed procedures sufficient to achieve the audit objectives for the County Sheriff 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>				