

ENTITY 2020 Audit Programs

June 30, 2020

COUNTY – COUNTY AUDITOR

PROCEDURE	DONE BY.	W/P REF	N/A	REMARKS
<p>Audit Objective:</p> <p>Agency fund assets and liabilities, and related increases creases, are properly recorded and reported.</p> <p>ENTRANCE CONFERENCE</p> <ol style="list-style-type: none"> 1. Items discussed: <ol style="list-style-type: none"> a. Accounting problems during year. b. Personnel changes. c. Arrangements for client assistance. d. Other items. 2. Review internal control documentation and update key duties workpaper. 3. Review and document status of prior year comments and recommendations. <p>ENTITY CONTACT INFORMATION</p> <p>Name/Title: _____</p> <p>Phone: _____</p> <p>Email: _____</p> <p>A. Office Receipts and Disbursements – For all cashbooks or ledgers maintained, perform the following procedures:</p> <ol style="list-style-type: none"> 1. Obtain a summary of office receipts and disbursements. 2. Trace County share of disbursements to Treasurer year-to-date miscellaneous receipt total(s). <p>B. Office Liabilities</p> <ol style="list-style-type: none"> 1. Obtain a trust account schedule to determine amounts actually due to County funds, state, cities or others. <p>C. Cash in Bank</p> <ol style="list-style-type: none"> 1. Obtain bank reconciliations for all bank accounts as of year-end: <ol style="list-style-type: none"> a. Foot bank reconciliation. b. Reconcile bank balances with cashbook balance. 				

