

ENTITY 2020 Audit Programs

June 30, 2020

AUDIT STRATEGY
RISK ASSESSMENT SUMMARY

ACCOUNT BALANCE/ CLASS OF TRANSACTION	MAT. BAL. (y/n)	MAJ. PROG. (y/n)	Inherent Risk				Control Risk				TOC (y/n)	Risk of Material Misstatement				Allowable DR
			High	Mod	Low	Over All	Max	Mod	Low	Over All		Max	Mod	Low	Over All	
Statement of Net Position/Balance Sheet																
Cash																
Investments																
Taxes Receivable																
Accounts Receivable																
Deferred Outflows of Resources																
Prepaid Expense																
Inventories																
Capital Assets																
Accounts Payable																
Deferred Inflows of Resources																
Other Liabilities																
Compensated Absences																
Long Term Debt																
Other:																
Statement of Activities/Statement of Receipts/Revenues, Disbursements/Expenditures/Expenses and Changes in Fund Balances/Net Position																
Property Tax																
Receipts/Revenue – Intergovernmental																
Receipts/Revenue – Proprietary																
Other Receipts/Revenues																

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ACCOUNT BALANCE/ CLASS OF TRANSACTION	MAT. BAL. (y/n)	MAJ. PROG. (y/n)	Inherent Risk				Control Risk				TOC (y/n)	Risk of Material Misstatement				Allowable DR
			High	Mod	Low	Over All	Max	Mod	Low	Over All		Max	Mod	Low	Over All	
Disbursements/Expenditures/ Expenses																
Disbursements/Expenditures/ Expenses -Procurement/Credit Cards																
Payroll																
Transfers																
Depreciation																
Financial Reporting (Presentation and Disclosure)																
Other:																

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RISK ASSESSMENT SUMMARY

ACCOUNT BALANCE/ CLASS OF TRANSACTION	IDENTIFIED RISKS and RELEVANT ASSERTION(S)	OPINION UNIT(S) APPLICABLE	RESPONSE TO RISK and AUDIT APPROACH
Statement of Net Position/Balance Sheet			
Cash			
Investments			
Taxes Receivable			
Accounts Receivable			
Deferred Outflows of Resources			
Prepaid Expense			
Inventories			
Capital Assets			
Accounts Payable			
Deferred Inflows of Resources			
Other Liabilities			
Compensated Absences			
Long Term Debt			
Other:			
Statement of Activities/Statement of Receipts/Revenues, Disbursements/Expenditures/Expenses and Changes in Fund Balances/Net Position			
Property Tax			
Receipts/Revenue - Intergovernmental			
Receipts/Revenue – Proprietary			
Other Receipts/Revenues			
Disbursements/Expenditures/ Expenses			
Disbursements/Expenditures/ Expenses -Procurement/Credit Cards			
Payroll			
Transfers			
Depreciation			
Financial Reporting (Presentation and Disclosure)			
Other:			