

**ENTITY** 2021 Audit Programs

June 30, 2021

**COUNTY – COUNTY AUDITOR**

<b>PROCEDURE</b>	<b>DONE BY.</b>	<b>W/P REF</b>	<b>N/A</b>	<b>REMARKS</b>
<p><b>Audit Objective:</b></p> <p><b>Agency fund assets and liabilities, and related increases creases, 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. Accounting problems during year.</li> <li>b. Personnel changes.</li> <li>c. Arrangements for client assistance.</li> <li>d. 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.</li> <li>2. Trace County share of disbursements to Treasurer year-to-date miscellaneous receipt total(s).</li> </ol> </li> <li>B. Office Liabilities <ol style="list-style-type: none"> <li>1. Obtain a trust account schedule to determine amounts actually due to County funds, state, cities or others.</li> </ol> </li> <li>C. Cash in Bank <ol style="list-style-type: none"> <li>1. Obtain bank reconciliations for all bank accounts as of year-end: <ol style="list-style-type: none"> <li>a. Foot bank reconciliation.</li> <li>b. Reconcile bank balances with cashbook balance.</li> </ol> </li> </ol> </li> </ol>				

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<p>c. Obtain or prepare 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 our fieldwork and document date cleared for test items.</p> <p>d. Trace material deposits in transit to subsequent bank statement and document the date deposited per books and per bank.</p> <p>D. Completion</p> <ol style="list-style-type: none"> <li>1. Conduce an exit conference with the County Auditor and discuss the following:               <ol 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 Auditor.</li> </ol> </li> </ol> <p><u>ALTERNATE/ADDITIONAL PROCEDURES:</u></p>          <p><u>CONCLUSION:</u></p> <p>We have performed procedures sufficient to achieve the audit objectives for the Auditor's Office and the results of these procedures are adequately documented in the accompanying workpapers.</p>				