

ENTITY 2021 Audit Programs

June 30, 2021

COUNTY – COUNTY CARE FACILITY

PROCEDURE	DONE BY	W/P REF	N/A	REMARKS
<p>Audit Objective:</p> <p>Agency fund assets and liabilities, and related increases and decreases, 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. Any accounting problems during year. b. Any personnel changes. c. Arrangements for client assistance. d. Any 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: Name/Title: Phone: _____ Email: _____</p> <p>A. Cash in Bank</p> <ol style="list-style-type: none"> 1. Confirm bank balances and authorized check signers. 2. 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. c. Obtain 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. d. Trace material deposits in transit to subsequent bank statement and document the date deposited per books and per bank. <p>B. Resident Account Ledgers</p> <ol style="list-style-type: none"> 1. Obtain a list of resident accounts, including beginning balance, year-to-date receipts, year-to-date disbursements and balance at June 30 and review for reasonableness. 				

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