

ENTITY 2021 Audit Programs

June 30, 2021

COUNTY - GENERAL LEDGER

PROCEDURE	OBJ.	DONE BY	W/P REF	N/A	REMARKS
Audit Objective: A. General ledger components are complete and supported by appropriate detailed records. Audit Procedures: A. General Ledger 1. Obtain or prepare a working statement of cash transactions (general ledger). a. If prepared by client, foot and crossfoot. b. Ascertain that the Treasurer's semiannual settlement agrees with the general ledger total and individual fund balances and to the County's annual financial report. c. Trace selected totals to the County's trial balances to determine accuracy of receipts and disbursements per trial balances. 2. Determine the annual report published by the County Auditor reconciles to the County's accounting records. a. Investigate variances. Consider adjustments and/or comment for material variances. b. Non-material variances should be discussed with client. c. Consider report comment recommending amendment and refile for variances in ending fund balances or material variances in line items. 3. Determine that the fund balance of each fund is separately stated and that the unexpended balance of any special fund is properly accounted for. 4. Determine each fund is properly classified by fund type in accordance with GASB Statement No. 54. 5. Identify the nature of each trust and agency fund and any restrictions on their use. 6. If a single fund is used to account for risk financing activities, determine whether self-insurance is properly recorded in the General Fund or as an Internal Service Fund rather than a Custodial Fund. 7. Determine that the restrictions on the use of funds, if any, have not been violated.	A				

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<p>8. Ascertain reasons for ending deficit account balances, discuss alternatives for corrective action with County officials, and, if appropriate, include comment in report. Document County's plans to eliminate deficits, if any.</p> <p>9. Review general ledger for dead or inactive funds and recommend necessary transfers, if appropriate.</p> <p>10. If a governmental fund balance is in excess of current year expenditures, discuss with County to determine if they have any specific plans for the money. Document findings. If they have no plans, determine if a report comment is appropriate.</p> <p>11. Document findings and identify purpose of any contingency.</p> <p>12. Determine if the County acts as a protective payee or conservator on behalf of others. (Auditor may need to inquire of various departments such as County Auditor, County Treasurer, Board of Supervisors, General Relief or Community Service Director office).</p> <p>a. Review the internal controls over the accounts for sufficiency.</p> <p>b. Obtain a listing of the account(s) activity and balances for the year for inclusion as a Custodial Fund in the County's financial statements.</p> <p>c. Confirm bank account balances at year-end.</p> <p>d. Perform tests of the deposits and expenditures as appropriate.</p> <p>e. On a test basis, review the files maintained for each individual and determine if appropriate supporting documentation exists to support expenditures made from the account(s).</p> <p>B. Drainage Districts</p> <p>1. Obtain or prepare a spreadsheet/reconciliation summarizing drainage district activity for both special revenue and agency funds, including the determination of future assessment receivables needed for reporting purposes.</p> <p>C. Outstanding Warrants/Checks</p> <p>1. Obtain a list of outstanding warrants/checks at the end of the period under audit and foot for accuracy. The list should include warrant number/check and date written.</p>					

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<p>2. On a test basis, examine warrants/checks paid from July 1 through the date of our fieldwork. Document date cleared for items tested.</p> <p>3. Examine supporting documentation for all warrants/checks over \$_____ which were not paid by July 31. List payee. Ascertain and document subsequent disposition.</p> <p>4. Determine whether the County is writing and holding warrants/checks at June 30, and comment accordingly. Propose adjustments for material amounts of warrants/checks held. If not adjusted, consider necessity of modifying auditor's opinion.</p> <p>5. Trace totals of outstanding warrants/checks by fund to the general ledger.</p> <p>D. Determine if the risk of material misstatement due to fraud or error has changed based on results of substantive tests performed. If so, perform appropriate procedures.</p> <p><u>ALTERNATE/ADDITIONAL PROCEDURES:</u></p> <p><u>CONCLUSION:</u></p> <p>We have performed procedures sufficient to achieve the audit objectives for general ledger and the results of these procedures are adequately documented in the accompanying workpapers.</p>	A				