

ENTITY 2023 Audit Programs

June 30, 2023

LANDFILL ASSOCIATION/COMMISSION – RECEIPTS/REVENUES

PROCEDURE	OBJ.	DONE BY	W/P REF	N/A	REMARKS
Audit Objectives and Related Assertions: A. Only receipts/revenues available and measurable in this fiscal year have been recorded and are valid. (5,8) B. All receipts/revenues available and measurable in this fiscal year have been recorded. (6,8) C. Receipts/revenues have been properly billed or charged in accordance with legal requirements and have been recorded at the correct amounts. (7) D. Receipts/revenues are properly classified in the entity-wide financial statements and/or the fund financial statements and related disclosures are adequate. (9,10,11,12,13) Audit Procedures: A. Gate Receipts <ol style="list-style-type: none"> 1. Compare current year receipts with prior years and investigate any material variances from expectations. Document findings. 2. Determine if a monthly and/or year-end list of accounts receivable is maintained and obtain a copy of the listing. <ol style="list-style-type: none"> a. If not available, comment accordingly. b. If available, apply procedures to determine accuracy and completeness of listing for one month and/or at year-end. 3. Determine if monthly reconciliations of billings and collections are prepared. <ol style="list-style-type: none"> a. If not available: <ol style="list-style-type: none"> 1) Perform reconciliation procedures for one month and/or at year-end. 2) Comment accordingly. b. If available: <ol style="list-style-type: none"> 1) Apply procedures to determine accuracy and completeness of the reconciliation for one month and/or at year-end. 2) Comment accordingly if variances have not been adequately resolved. c. For one month, reconcile total collections to posting in receipt journal and to deposits. 					
	A,B,C				
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<p>4. Ascertain authorizations and procedures for write-offs of uncollectible accounts and test any write-offs which have been made during the period under audit.</p> <p>5. Ascertain if a separate file of accounts written-off is maintained and, if so, is it periodically reviewed to determine if these accounts subsequently become collectible.</p> <p>6. Select gate receipts for testing and perform the following:</p> <p style="padding-left: 20px;">a. List receipt number, name, amount, and cash or charge transaction.</p> <p style="padding-left: 20px;">b. Trace cash receipts to posting in receipts journal.</p> <p style="padding-left: 20px;">c. Trace charge transactions to accounts receivable billing records, to subsequent collection and to posting in receipts journal.</p> <p style="padding-left: 20px;">d. Trace to validated deposit ticket.</p> <p style="padding-left: 20px;">e. Determine if deposit is made intact on a timely basis.</p> <p style="padding-left: 20px;">f. Determine receipts were charged at the rates established by the governing board.</p> <p>7. If the Landfill uses separate scale tickets, select scale tickets for testing and determine gate receipts were issued for each scale ticket.</p> <p>8. Scan deposit tickets and evaluate reasonableness of amounts of currency deposited, considering the types of revenues expected to be received in currency.</p> <p>9. Determine gate receipts and scale tickets are prenumbered and the numerical sequence is accounted for.</p> <p>B. 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>C. Determine whether receipts/revenues are properly classified, and disclosures are adequate.</p>	<p>A,B,C</p> <p>B</p> <p>B</p> <p>B</p>				

