

ENTITY 2023 Audit Programs

June 30, 2023

COUNTY – COUNTY SHERIFF

PROCEDURE	DONE BY	W/P REF	N/A	REMARKS
<p>Audit Objective:</p> <p>Custodial 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</p> <p>Name/Title: _____</p> <p>Phone: _____</p> <p>Email: _____</p> <p>A. Office Receipts and Disbursements – For all cashbooks or ledgers maintained, perform the following procedures:</p> <ol style="list-style-type: none"> 1. Obtain a summary of office receipts and disbursements, including commissary. 2. Trace County share of disbursements to Treasurer's year-to-date miscellaneous receipt total(s). 3. Determine the Sheriff's Trust Account disbursements are for authorized purposes. (Should not include items that should be run through claim procedures or salaries). 4. If the Sheriff has a commissary account, determine disbursements for non-resale items have been included in the County's budget and disbursement procedures. <p>B. Office Liabilities</p> <ol style="list-style-type: none"> 1. Obtain a trust account schedule to determine amounts due to County funds, the state, cities or others. 2. Trace material amounts due to County funds, the state, cities or others to subsequent disposition and document procedures performed. 				

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3. Obtain a list of trusts on hand at year-end and reconcile total to account records. Test for accuracy by tracing selected trusts to cashbook receipt. 4. On a test basis, trace material trust receipts to subsequent disposition or year-end trust list. C. Cash in Bank 1. Obtain bank reconciliations for all bank accounts as of year-end. a. Foot bank reconciliation. b. Reconcile bank balances with cashbook balance. c. Obtain a 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 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. 2. Determine existence of any separately maintained accounts. If any are identified, review for propriety. D. Completion 1. Conduct an exit conference with the County Sheriff and discuss the following: a. Report findings. b. Non-report findings. c. Obtain written representations signed by the County Sheriff.				

ALTERNATE/ADDITIONAL PROCEDURES:

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<u>CONCLUSION:</u> We have performed procedures sufficient to achieve the audit objectives for the County Sheriff and the results of these procedures are adequately documented in the accompanying workpapers.				