

ENTITY 2023 Audit Programs

June 30, 2023

COUNTY – COUNTY CARE FACILITY

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. 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. 				

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<p>B. Resident Account Ledgers</p> <p>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.</p> <p>C. Other</p> <p>1. Determine all funds maintained by the County Care Facility, such as conservator activity and canteen accounts, have been properly accounted for.</p> <p>2. Determine any government commodities received have been included in the Schedule of Expenditures of Federal Awards.</p> <p>D. <u>Completion</u></p> <p>1. Conduct an exit conference with the County Care Facility Administrator and discuss the following:</p> <p>a. Report findings.</p> <p>b. Non-report findings.</p> <p>c. Obtain written representations signed by the County Care Facility Administrator</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 the County Care Facility and the results of these procedures are adequately documented in the accompanying workpapers.</p>				