

AGENCY 2023 Audit Programs

June 30, 2023

AUDIT STRATEGY
RISK ASSESSMENT SUMMARY

ACCOUNT BALANCE/ CLASS OF TRANSACTION	MAT. BAL. (y/n)	MAJ. PROG. (y/n)	Inherent Risk				Control Risk				TOC (y/n)	Risk of Material Misstatement				Allowable DR
			High	Mod	Low	Over All	Max	Mod	Low	Over All		Max	Mod	Low	Over All	
Statement of Net Position/Balance Sheet																
Cash																
Investments																
Accounts Receivable																
Deferred Outflows of Resources																
Prepaid Expense																
Inventories																
Capital Assets																
Accounts Payable																
Deferred Inflows of Resources																
Other Liabilities																
Compensated Absences																
Long Term Debt																
Other:																
Statement of Activities/Statement of Revenues, Expenditures and Changes in Fund Balance																
Appropriation																
Revenue – Intergovernmental																
Other Revenue																
Expenditures																
Expenditures - Procurement/Credit Cards																
Payroll																

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			High	Mod	Low	Over All	Max	Mod	Low	Over All		Max	Mod	Low	Over All	
Transfers																
Depreciation																
Financial Reporting (Presentation and Disclosure)																
Other:																

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AUDIT STRATEGY
RISK ASSESSMENT SUMMARY

ACCOUNT BALANCE/ CLASS OF TRANSACTION	IDENTIFIED RISKS and RELEVANT ASSERTION(S)	OPINION UNIT(S) APPLICABLE	RESPONSE TO RISK and AUDIT APPROACH
Statement of Net Position/Balance Sheet			
Cash			
Investments			
Accounts Receivable			
Deferred Outflows of Resources			
Prepaid Expense			
Inventories			
Capital Assets			
Accounts Payable			
Deferred Inflows of Resources			
Other Liabilities			
Compensated Absences			
Long Term Debt			
Other:			
Statement of Activities/Statement of Revenues, Expenditures and Changes in Fund Balance			
Appropriation			
Revenue - Intergovernmental			
Other Revenue			
Expenditures			
Expenditures - Procurement/Credit Cards			
Payroll			
Transfers			
Depreciation			
Financial Reporting (Presentation and Disclosure)			
Other:			