

AGENCY 2023 Audit Programs

AUDIT STRATEGY
RISK ASSESSMENT

June 30, 2023

C. Journal Entry Inquiry:

Name	Title	Date
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1. Inquire of individuals involved in the financial reporting process about inappropriate or unusual activity relating to the processing of journal entries and other adjustments. Describe.

2. Did information arise from inquiries of others that should be considered further in identifying risks of material misstatement due to fraud?

☐ Yes (Document on Part IV)

☐ No

Comments: