

AGENCY 2023 Audit Programs

June 30, 2023

TRIAL BALANCE

PROCEDURE	OBJ.	DONE BY	W/P REF	N/A	REMARKS
Audit Objectives and Related Assertion:					
A. Provide a document which links the report or financial statements to supporting workpapers. (12)					
Audit Procedures:					
A. In order to establish the beginning trial balance amounts, request an appropriate AOS DP job (JO35A117 or JO35A118) based on ending I/3 data (usually as of August 31 or September 30).	A				
1. A separate trial balance should be prepared for each fund.					
2. Account classifications should be minimized and consistent with the state's ACFR					
3. Document the source of the information for the beginning balance amounts.					
B. Record, as necessary, additional financial activity. The adjusting journal entries should be consolidated on a separate page, numbered, briefly explained or described and referenced to supporting workpapers for the following:	A				
1. September I/3 activity.					
2. Information included in the GAAP Package.					
3. Adjustments related to audit tests or other pertinent information. If the WTB is being prepared for ACFR purposes, adjustments of this type must be discussed with the ACFR Incharge or the ACFR Manager.					
C. Record reclassifications as necessary. The reclassification entries should be consolidated on a separate page, lettered, briefly explained or described and referenced to supporting workpapers if possible.	A				
D. Obtain the Agency's concurrence of all proposed adjusting and reclassification entries to ensure auditor's independence is not impaired.					
E. Prepare trial balances and AJEs as needed for all non-I/3 funds ensuring comparable information is included in the GAAP Package if the Agency is part of the ACFR.	A				
F. For separately issued financial statement audit trial balances, prepare the necessary reclassification entries from ACFR to departmental, including the necessary entries under GASB 34.					

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