

Entity: _____
June 30, _____

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	IDENTIFIED RISKS and RELEVANT ASSERTIONS(S)
			High	Mod	Low	Over all	Max	Mod	Low	Over all		Max	Mod	Low	Over all		
Statement of Net Position/ Balance Sheet																	
Cash																	
Investments																	
Taxes Receivable																	
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 Balances																	
Property Tax																	
Receipts/Revenue - Intergovernmental																	
Receipts/Revenue - Proprietary																	
Other Receipts/Revenue																	
Disbursements/Expenditures/E xpenses																	
Disbursements/Expenditures/E xpenses - Procurement/Credit Cards																	
Payroll																	
Transfers																	
Depreciation																	
Financial Reporting (Presentation and Disclosure)																	
Other:																	

AUDIT STRATEGY

RISK ASSESSMENT SUMMARY

[illegible]