

ENTITY 2019 Audit Programs

June 30, 2019

COUNTY - COUNTY AUDITOR

PROCEDURE	DONE BY.	W/P REF	N/A	REMARKS
<p>Audit Objective:</p> <p>Agency fund assets and liabilities, and related increases creases, 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. Representation letter to be signed at completion of the audit. b. Accounting problems during year. c. Personnel changes. d. Arrangements for client assistance. e. Other items. 2. Review internal control documentation and update key duties workpaper. 3. Review and document status of prior year comments and recommendations. <p>Name and title of client personnel interviewed:</p> <hr/> <hr/> <hr/> <hr/> <hr/> <hr/> <hr/> <hr/>				
<p>A. Office Receipts and Disbursements</p> <ol style="list-style-type: none"> 1. For all cashbooks or ledgers maintained, perform the following procedures: 2. Obtain a summary of office receipts and disbursements. 3. Perform analytical procedures of receipts and compare to prior years. Document procedures performed. 4. Trace County share of disbursements to Treasurer year-to-date miscellaneous receipt total(s). 				

ENTITY 2019 Audit Programs

June 30, 2019

COUNTY - COUNTY AUDITOR

PROCEDURE	DONE BY.	W/P REF	N/A	REMARKS
<p>B. Office Liabilities</p> <p>1. Obtain a trust account schedule to determine amounts actually due to County funds, state, cities or others.</p> <p>C. Cash in Bank</p> <p>1. Confirm bank balances and authorized check signers.</p> <p>2. Obtain or prepare bank reconciliations for all bank accounts as of year-end:</p> <p>a. Foot bank reconciliation.</p> <p>b. Reconcile bank balances with cashbook balance.</p> <p>c. Obtain or prepare 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.</p> <p>d. Trace material deposits in transit to subsequent bank statement and document the date deposited per books and per bank.</p>				
<p><u>ALTERNATE/ADDITIONAL PROCEDURES:</u></p>				

ENTITY 2019 Audit Programs

June 30, 2019

COUNTY - COUNTY AUDITOR

PROCEDURE	DONE BY.	W/P REF	N/A	REMARKS
<p><u>CONCLUSION:</u></p> <p>We have performed procedures sufficient to achieve the audit objectives for the Auditor's Office and the results of these procedures are adequately documented in the accompanying workpapers.</p> <p>Incharge _____ Date _____</p> <p>Manager _____ Date _____</p> <p>Independent Reviewer _____ Date _____</p>				