

ENTITY 2019 Audit Programs

June 30, 2019

COUNTY – COUNTY RECORDER

PROCEDURE	DONE BY	W/P REF	N/A	REMARKS
<p>Audit Objective:</p> <p>Agency fund assets and liabilities, and related increases and decreases, 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. Any accounting problems during year. c. Any personnel changes. d. Arrangements for client assistance. e. Any 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> <p>_____</p> <p>_____</p> <p>_____</p> <p>_____</p> <p>_____</p> <p>A. Office Receipts and Disbursements</p> <p>For all cashbooks or ledgers maintained, perform the following procedures:</p> <ol style="list-style-type: none"> 1. Obtain a summary of office receipts and disbursements. 2. Perform analytical procedures of receipts and compare to prior years. Document procedures performed. 3. Trace County share of disbursements to Treasurer's year-to-date miscellaneous receipts total(s). 				

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<p>B. Office Liabilities</p> <ol style="list-style-type: none"> 1. Obtain a trust account schedule to determine amounts due to County funds, state, cities or others. 2. Trace material amounts due to County funds, state, cities or others to subsequent disposition and document procedures performed. 3. Obtain a list of trusts on hand at year-end and reconcile total to account records. Test for accuracy by tracing selected trusts to cashbook receipt. 4. On a test basis trace trust receipts to subsequent disposition or year-end trust list. <p>C. Cash in Bank</p> <ol style="list-style-type: none"> 1. Confirm bank balances and authorized check signers. 2. Obtain bank reconciliations for all bank accounts as of year-end: <ol style="list-style-type: none"> a. Foot bank reconciliation. b. Reconcile bank balances with cashbook balance. c. Obtain 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. d. Trace material deposits in transit to subsequent bank statement and document the date deposited per books and per bank. e. Review monies swept from bank accounts to actual licenses sold. Document reconciling items. <p>D. Accounts Receivable</p> <ol style="list-style-type: none"> 1. Obtain a list of accounts receivable. 2. Trace material amounts to subsequent collection. 3. Determine if material accounts receivable are for authorized purposes. 				

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