

ENTITY 2019 Audit Programs

June 30, 2019

RECEIPTS/REVENUES
(Complete for all entities)

PROCEDURE	OBJ.	DONE BY	W/P REF	N/A	REMARKS
Audit Objectives and Related Assertions:					
<p>A. Only receipts/revenues available and measurable in this fiscal year have been recorded and are valid. (5,8)</p> <p>B. All receipts/revenues available and measurable in this fiscal year have been recorded. (6,8)</p> <p>C. Receipts/revenues have been properly billed or charged in accordance with legal requirements and have been recorded at the correct amounts. (7)</p> <p>D. Receipts/revenues are properly classified in the entity-wide financial statements and/or the fund financial statements and related disclosures are adequate. (9,10,11,12,13)</p>					
Audit Procedures:					
<p>A. Tax Abatements</p> <ol style="list-style-type: none"> 1. Obtain the tax abatement calculator provided by the Department of Management and completed by the Entity. 2. Verify the qualifying payments entered into the calculator agree to the Entity's records. 3. Review the tax rates included in the calculator for reasonableness. 4. If considered necessary, review any significant tax abatement agreements entered into by the Entity for any commitments made other than to abate taxes. 					
<p>B. Revenues From Other Governmental Sources</p> <ol style="list-style-type: none"> 1. Confirm state revenues and trace amounts into the accounting records. A,B,C 2. For other receipts from federal, state or other local entities, confirm the following types of revenue received directly with the appropriate agency: A,B,C <ol style="list-style-type: none"> a. Grants and subsidies from other governmental units. b. Reimbursement from Mental Health Region fiscal agent (County). c. Hotel/motel tax (City). d. Road use tax (City). e. Local option sales tax (City). f. Assessments to members (Landfill). 					

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g. Other material receipts (specify): 1) _____ 2) _____ 3) _____					
3. Trace to validated deposit ticket on a test basis.	B				
4. Determine deposits are made in a timely manner.					
5. Determine such funds were recorded in the proper fund and were used for authorized purposes.	D				
C. Sale of Bonds/Notes					
1. Review authorization for issuance.					
2. Determine bonds sold are properly recorded and trace proceeds to cash receipts journal and bank statement.	A,B,C				
3. Bonds issued and redeemed during the year should be included as other financing sources and uses, respectively.					
D. General					
1. Determine if additional testing is required and, if so, select transactions and perform the following:	A,B,C,D				
a. Document receipt number, from whom received, purpose and amount.					
b. Vouch to supporting documentation, if available.					
c. Trace posting to miscellaneous receipts register or journal.					
d. Trace to validated deposit ticket on a test basis.					
e. Determine that deposits are made in a timely manner and intact.					
f. Determine if account classification is correct.					
g. Determine receipts from the sale of licenses, permits or other fees were charged at the proper rate.					
2. Obtain a summary of miscellaneous receipts by fund.					
3. Account for numerical sequence of receipts.	B				

