

ENTITY 2019 Audit Programs

June 30, 2019

AUDIT STRATEGY
RISK ASSESSMENT SUMMARY

ACCOUNT BALANCE/ CLASS OF TRANSACTION	MAT. BAL. (y/n)	MAJ. PROG. (y/n)	Inherent Risk				CR	TOC (y/n)	RMM	Allowable DR
			High	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 Receipts/Revenues, Disbursements/Expenditures/Expenses and Changes in Fund Balances/Net Position										
Property Tax										
Receipts/Revenue – Intergovernmental										
Receipts/Revenue – Proprietary										
Other Receipts/Revenues										
Disbursements/Expenditures/Expenses										
Disbursements/Expenditures/Expenses -Procurement/Credit Cards										
Payroll										
Transfers										
Depreciation										
Financial Reporting (Presentation and Disclosure)										
Other:										

ENTITY 2019 Audit Programs

June 30, 2019

AUDIT STRATEGY
RISK ASSESSMENT SUMMARY

ACCOUNT BALANCE/ CLASS OF TRANSACTION	IDENTIFIED RISKS and RELEVANT ASSERTION(S)	OPINION UNIT(S) APPLICABLE	RESPONSE TO RISK and AUDIT APPROACH
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 Receipts/Revenues, Disbursements/Expenditures/Expenses and Changes in Fund Balances/Net Position			
Property Tax			
Receipts/Revenue - Intergovernmental			
Receipts/Revenue – Proprietary			
Other Receipts/Revenues			
Disbursements/Expenditures/ Expenses			
Disbursements/Expenditures/ Expenses -Procurement/Credit Cards			
Payroll			
Transfers			
Depreciation			
Financial Reporting (Presentation and Disclosure)			
Other:			