

**ENTITY** 2019 Audit Programs

June 30, 2019

**COUNTY – COUNTY SHERIFF**

| PROCEDURE   | DONE<br>BY | W/P<br>REF | N/A | REMARKS |
|---|------------|------------|-----|---------|
| <p><b>Audit Objective:</b></p> <p><b>Agency fund assets and liabilities, and related increases and decreases, are properly recorded and reported.</b></p> <p><b>ENTRANCE CONFERENCE</b></p> <ol style="list-style-type: none"> <li>1. Items discussed: <ol style="list-style-type: none"> <li>a. Representation letter to be signed at completion of the audit.</li> <li>b. Any accounting problems during year.</li> <li>c. Any personnel changes.</li> <li>d. Arrangements for client assistance.</li> <li>e. Any other items.</li> </ol> </li> <li>2. Review internal control documentation and update key duties workpaper.</li> <li>3. Review and document status of prior year comments and recommendations.</li> </ol> <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"> <li>1. Obtain a summary of office receipts and disbursements, including commissary.</li> <li>2. Perform analytical procedures of receipts and compare to prior years. Document procedures performed.</li> <li>3. Trace County share of disbursements to Treasurer's year-to-date miscellaneous receipt total(s).</li> <li>4. Determine the Sheriff's Trust Account disbursements are for authorized purposes. (Should not include items that should be run through claim procedures or salaries).</li> </ol> |            |            |     |         |

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|---|--------------------|--------------------|------------|----------------|
| <p>5. If the Sheriff has a commissary account, determine disbursements for non-resale items have been included in the County's budget and disbursement procedures.</p> <p>B. Office Liabilities</p> <p>1. Obtain a trust account schedule to determine amounts due to County funds, the state, cities or others.</p> <p>2. Trace material amounts due to County funds, the state, cities or others to subsequent disposition and document procedures performed.</p> <p>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.</p> <p>4. On a test basis, trace material trust receipts to subsequent disposition or year-end trust list.</p> <p>C. Cash on hand – Count and reconcile drug buy cash funds.</p> <p>D. Cash in Bank</p> <p>1. Confirm bank balances and authorized check signers.</p> <p>2. Obtain bank reconciliations for all bank accounts as of yearend.</p> <p>a. Foot bank reconciliation.</p> <p>b. Reconcile bank balances with cashbook balance.</p> <p>c. Obtain a 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 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>3. Determine existence of any separately maintained accounts. If any are identified, review for propriety.</p> |                    |                    |            |                |

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| <u>ALTERNATE/ADDITIONAL PROCEDURES:</u>  |            |            |     |         |
| <u>CONCLUSION:</u><br>We have performed procedures sufficient to achieve the audit objectives for the County Sheriff and the results of these procedures are adequately documented in the accompanying workpapers. |            |            |     |         |
| Incharge _____ Date _____<br>Manager _____ Date _____<br>Independent Reviewer _____ Date _____   |            |            |     |         |