

**ENTITY** 2019 ICQs

June 30, 2019

**CONTROL ACTIVITIES**  
**TAXES AND SPECIAL ASSESSMENTS**

QUESTION	YES	NO	N/A	REMARKS
<b><u>COUNTY</u></b> <p>A. Segregation of Duties</p> <ol style="list-style-type: none"> <li>1. Does the Treasurer's office reconcile collections by tax district with the Auditor's abstract at year-end?</li> <li>2. Is the person who prepares a summary of delinquent collections independent from person who performs a reconciliation of delinquencies at year-end?</li> <li>3. Does the entity use computer software to account for taxes and special assessments? <ol style="list-style-type: none"> <li>a. Determine/verify access to programs, and functions within programs, is limited to those who have a legitimate need. Identify those with access.</li> <li>b. Are rates entered into the computer for calculation of receivables (e.g. tax levy rates, interest calculations for special assessments, etc.)? This may include new or updated rates. <ol style="list-style-type: none"> <li>1) Is an independent person entering the rates on the computer?</li> <li>2) Are the rates tested to ensure that the proper calculations are being made?</li> <li>3) Is the testing of the new/updated rates saved?</li> <li>4) Are the rates entered reviewed and approved? Who reviews and approves?</li> </ol> </li> </ol> </li> </ol> <p>B. Procedural Controls</p> <ol style="list-style-type: none"> <li>1. Are there procedures to properly carry forward current and prior year delinquencies to the following year's tax list?</li> <li>2. Are adequate records maintained to ensure all collections are properly apportioned monthly: <ol style="list-style-type: none"> <li>a. Current tax?</li> <li>b. Delinquent tax?</li> <li>c. Mobile home tax?</li> </ol> </li> </ol> <p>C. Custody</p> <ol style="list-style-type: none"> <li>1. Are the following properly retained to support credits in the certified tax list and changes to the certified tax list: <ol style="list-style-type: none"> <li>a. Auditor's certificates of adjustment?</li> <li>b. Suspended tax orders?</li> <li>c. Elderly credit claims?</li> <li>d. Agland credit claims?</li> </ol> </li> </ol>				

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<b>QUESTION</b>	<b>YES</b>	<b>NO</b>	<b>N/A</b>	<b>REMARKS</b>
e. Homestead credit applications?				
f. Family farm credit applications?				
<b><u>OTHER</u></b>				
A. Segregation of Duties				
1. Does the entity record the taxes and special assessments direct deposited by the county in the same manner as other receipts?				
2. Does the entity use computer software to account for taxes and special assessments?				
a. Determine/verify access to programs and functions within programs is limited to those who have a legitimate need. Identify those with access.				
B. Procedural Controls				
1. Are there procedures to reconcile total amounts deposited with tax and special assessments remitted?				
2. Are adequate records maintained to ensure all collections are properly posted to the correct funds and accounts?				
C. Custody				
1. Is documentation properly retained to support postings to the entity's receipt journals for:				
a. County Treasurer tax orders?				
b. County Treasurer special assessments remitted?				