

**COMMUNITY COLLEGE** \_\_\_\_\_ 2017 Audit Programs \_\_\_\_\_

June 30, 2017

**AUDIT STRATEGY**  
**RISK ASSESSMENT**

## C. Journal Entry Inquiry:

<b>Name</b>	<b>Title</b>	<b>Date</b>
_____	_____	_____
_____	_____	_____
_____	_____	_____

1. Inquire of individuals involved in the financial reporting process about inappropriate or unusual activity relating to the processing of journal entries and other adjustments. Describe.

2. Did information arise from inquiries of others which should be considered further in identifying risks of material misstatement due to fraud?

\_\_\_\_\_ Yes (Document on Part IV)

\_\_\_\_\_ No

Comments: