

CITY 2017 Audit Programs

June 30, 2017

SEPARATELY MAINTAINED RECORDS

Name of entity

PROCEDURE	OBJ.	DONE BY	W/P REF	N/A	REMARKS
<p>The Incharge Auditor should prepare an audit program for each entity with separately maintained records, including reported component units, and obtain approval of the Manager prior to performing the audit steps. The program should be prepared in the prescribed format, specifying audit objectives, audit procedures, alternate procedures, conclusions and sign-offs. This can also be documented in the City's audit program, but it should be clearly documented.</p>					