

**LANDFILL** 2017 Audit Programs

June 30, 2017

**MANAGER REVIEW QUESTIONNAIRE**

QUESTION	YES	NO	N/A
<p>A. <u>General</u></p> <ol style="list-style-type: none"> <li>1. Have you reviewed the workpapers and do you concur with the conclusions of the incharge auditor?</li> <li>2. Have all exceptions noted in the Incharge Review Questionnaire been resolved?</li> <li>3. Are you satisfied: <ol style="list-style-type: none"> <li>a. The audit program was properly modified for identified problems and internal control weaknesses?</li> <li>b. Required supplementary information, if applicable, has been obtained and testing procedures have been performed?</li> <li>c. The judgments and conclusions reached are supported by documented evidence?</li> <li>d. Appropriate changes for the next audit, if any, have been summarized?</li> <li>e. All audit work conformed to the audit plan, scope and objectives?</li> <li>f. All significant unusual or unexpected balances or relationships noted during planning or the course of the audit have been adequately investigated and documented?</li> <li>g. Nothing noted indicated an increased level of risk of material misstatement due to fraud or error?</li> </ol> </li> <li>4. Do the workpapers include adequate documentation as to: <ol style="list-style-type: none"> <li>a. Changes in accounting policies?</li> <li>b. Conformity with U.S. generally accepted accounting principles or a different basis of accounting, if appropriate?</li> <li>c. Conformity with U.S. generally accepted government auditing standards?</li> <li>d. Conformity with statutory, regulatory and contractual provisions?</li> <li>e. Adequacy of disclosure?</li> <li>f. Compliance with office policies?</li> </ol> </li> <li>5. Have applicable questionnaires been completed?</li> <li>6. Have all procedures been performed and signed off?</li> <li>7. Have all review comments been cleared with adequate documentation of disposition?</li> <li>8. Have required performance evaluations been completed?</li> <li>9. Have all electronic workpapers been properly synchronized and checked in?</li> </ol>			

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<p>B. <u>Financial Statements and Audit Report</u></p> <ol style="list-style-type: none"> <li>1. Are the financial statements adequately referenced to footnote disclosures?</li> <li>2. Are the dates of the financial statements correct?</li> <li>3. Are all material facts disclosed which are necessary to not make the financial statements misleading?</li> <li>4. Have all material and/or special or extraordinary subsequent events been evaluated and properly disclosed?</li> <li>5. Is there adequate documentation in the workpapers to support the footnotes?</li> <li>6. Do the footnotes clearly explain the facts?</li> <li>7. Is the nature of each financial statement clearly indicated by its title?</li> <li>8. Do the financial statements maintain a uniform manner of format, capitalization, headings and appearance in general within itself?</li> <li>9. Is our audit report addressed to the proper party?</li> <li>10. Does our opinion on each opinion unit properly state the responsibility we wish to assume?</li> <li>11. Has an adequate audit been made to support the opinion(s) we are rendering?</li> <li>12. Is the report dated in accordance with AU-C 700.41?</li> <li>13. Is any data in the footnotes that requires special mention, with respect to the date of our report, appropriately reflected in the date of our report?</li> <li>14. Is our opinion on the supplementary financial information proper and supported by our audit?</li> <li>15. Are disclosures in each opinion unit, financial statements and notes to financial statements adequate and do they clearly communicate the facts?</li> <li>16. Have you performed final analytical procedures, including a comparison of the financial statements to the prior year?</li> <li>17. Are you satisfied the audit did not disclose any suspicions of fraud, violations of statutory, regulatory and contractual provisions or other illegal acts other than those noted in the statutory comments of the report?</li> <li>18. Have the following been discussed with appropriate Landfill officials and arrangements been made to get responses, if appropriate: <ol style="list-style-type: none"> <li>a. Management suggestions?</li> </ol> </li> </ol>			

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b. All significant deficiencies and material weaknesses in internal control we observed? c. All immaterial items? d. Non-compliance with any statutory, regulatory or contractual requirements? e. Any instances of fraud or indications fraud may exist? f. Auditor's Report? 19. Have you sent the draft financial statements to Landfill officials and received written client approval of the financial statements?			
C. <u>IAR on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards:</u> 1. Has adequate work been performed to support our statement on instances of non-compliance required to be reported under Government Auditing Standards? 2. Have appropriate exceptions been noted for items of non-compliance? 3. Has adequate audit work been performed to support: a. Our understanding of internal controls? b. The determination of whether these controls have been implemented? c. Our assessment of control risk? 4. Have all significant deficiencies and material weaknesses been disclosed?			
D. <u>Report Production</u> 1. Has the report routing sheet been completed? 2. Does the draft audit report comply with professional and office reporting standards? 3. Has a copy of the completed routing sheet, including the report release date, been filed in the workpapers?			
<u>COMMENTS</u> (required for "No" answers):			
Manager _____ Date _____ Independent Reviewer _____ Date _____			