

LANDFILL 2017 Audit Programs

June 30, 2017

RECEIPTS/REVENUES

| PROCEDURE | OBJ. | DONE BY | W/P REF | N/A | REMARKS |
|---|-------------|--------------------|--------------------|------------|----------------|
| Audit Objectives and Related Assertions: A. Only receipts/revenues available and measurable in this fiscal year have been recorded and are valid. (5,8) B. All receipts/revenues available and measurable in this fiscal year have been recorded. (6,8) C. Receipts/revenues have been billed or charged in accordance with legal requirements and have been recorded at the correct amounts. (7) D. Receipts/revenues are properly classified in the financial statements and related disclosures are adequate. (9,10,11,12,13) Audit Procedures: A. Receipts From Governmental Sources and Assessments <ol style="list-style-type: none"> Confirm state receipts and trace amounts into the accounting records. For other receipts from federal, state or other agencies, confirm the following types of revenue received directly with the appropriate agency: <ol style="list-style-type: none"> Grants and subsidies from other governmental units. Assessments to members. Other material receipts (specify): <hr/> <hr/> Trace to validated deposit ticket on a test basis. Determine deposits are made in a timely manner. B. Gate Receipts <ol style="list-style-type: none"> Compare current year receipts with prior years and investigate any material variances from expectations. Document findings. Determine if a monthly and/or year-end list of accounts receivable is maintained and obtain a copy of the listing. <ol style="list-style-type: none"> If not available, comment accordingly. If available, apply procedures to determine accuracy and completeness of listing for one month and/or at year-end. | | | | | |
| | A,B,C | | | | |
| | A,B,C | | | | |
| | B | | | | |
| | A,B,C | | | | |

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| 3. Determine if monthly reconciliations of billings and collections are prepared. a. If not available: 1) Perform reconciliation procedures for one month and/or at year-end. 2) Comment accordingly. b. If available: 1) Apply procedures to determine accuracy and completeness of the reconciliation for one month and/or at year-end. 2) Comment accordingly if variances have not been adequately resolved. c. For one month, reconcile total collections to posting in receipt journal and to deposits. | A,B,C | | | | |
| 4. Ascertain authorizations and procedures for write-offs of uncollectible accounts and test any write-offs which have been made during the period under audit. | | | | | |
| 5. Ascertain if a separate file of accounts written-off is maintained and, if so, is it periodically reviewed to determine if these accounts subsequently become collectible. | | | | | |
| 6. Select gate receipts for testing and perform the following: a. List receipt number, name, amount, and cash or charge transaction. b. Trace cash receipts to posting in receipts journal. c. Trace charge transactions to accounts receivable billing records, to subsequent collection and to posting in receipts journal. d. Trace to validated deposit ticket. e. Determine if deposit is made intact on a timely basis. f. Determine receipts were charged at the rates established by the governing board. | A,B,C | | | | |
| 7. If the Landfill uses separate scale tickets, select scale tickets for testing and determine gate receipts were issued for each scale ticket. | B | | | | |
| 8. Scan deposit tickets and evaluate reasonableness of amounts of currency deposited, considering the types of revenues expected to be received in currency. | B | | | | |

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