

LANDFILL 2017 Audit Programs

June 30, 2017

TRIAL BALANCE

PROCEDURE	OBJ.	DONE BY	W/P REF	N/A	REMARKS
Audit Objective and Related Assertions:					
A. Provide a document which links the report or financial statements to supporting workpapers. (12)					
Audit Procedures:					
A. Note: Use this section of the audit program for cash basis Landfills. Use the Working Trial Balances section of the audit program for GAAP basis Landfills.					
B. Obtain an annual financial report or trial balance which summarizes receipts, disbursements and balances for each fund.	A				
1. Account classifications should be minimized and consistent with the GASB codification and/or the sample report.					
2. Foot the report to verify the accuracy.					
3. Document the source of the information for the beginning balance amounts.					
4. Reference the amounts per the report to supporting workpapers where detailed tests of receipts and disbursements are performed.	A				
5. Review receipt classifications for proper reporting on entity-wide statement.					
C. Examine journal entries recorded in the general ledger and other adjustments made directly to the financial statements. (AU-C 240.32 and AU-C 330.21)	A				
1. Identify and test the appropriateness of significant adjustments to general ledger balances made in the preparation of financial statements.					
2. Scan the general ledger for journal entries throughout the period under audit and determine if testing is necessary. Document the items selected, if any.					
D. Record, as necessary, adjusting journal entries, including reclassifications.	A				
1. The adjusting journal entries should be consolidated on a separate page, numbered, briefly explained or described and referenced to supporting workpapers.					
2. Obtain and document Landfill approval and concurrence for adjusting journal entries.					

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[illegible]