

LANDFILL 2017 Audit Programs

June 30, 2017

NONAUDIT SERVICES

Objective: To evaluate and document independence resulting from the performance of nonaudit services to be provided in accordance with GAGAS Conceptual Framework for Independence.

Nonaudit Services Performed: Document each nonaudit service to be performed and, based on your understanding with the Landfill, document whether the Landfill agrees to perform the following functions for each nonaudit service.

Nonaudit service to be performed	Assumes all management responsibilities	Designate an individual who has suitable SKE to oversee the service	Evaluate the adequacy and results of the nonaudit service	Accepts responsibility for the results of the nonaudit service
Preparing financial statements and notes				
Preparing WTB's, including the entity-wide WTB				
Converting cash to accrual				
MD&A				
Schedule of Expenditures of Federal Awards				

Designated Individual: Briefly describe the individual or individuals designated to oversee each of the above nonaudit services, including their skills, knowledge and experience (SKE) to oversee the nonaudit services, and whether the individual is capable of reperforming the services:

Name and Title: _____

SKE: _____

Are any of the above nonaudit services prohibited? Yes_____ No_____ (Note: If yes, independence is impaired and the nonaudit service and the audit cannot be performed.)

Do the above individuals possess the required SKE? Yes_____ No_____ (Note: If no, independence is impaired and the nonaudit service and the audit cannot be performed.)

Do threats to independence exist for any other nonaudit services? Yes_____ No_____

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If yes, list the nonaudit service and the threat:

Nonaudit Service	Identified Threat	Is the threat significant?

Possible threats are: Self-interest, self-review, bias, familiarity, undue influence, management participation and structural.

Safeguards Applied:**W/P Ref**

Select from the following safeguards as applicable to reduce threats to an acceptable level:

- _____ Discuss the significance of threats to management participation or self-review with the engagement team and emphasize the risks associated with those threats. _____
- _____ Educate management about the nonaudit services performed by reviewing and explaining the reason and basis for all significant transactions, as well as authoritative standards. _____
- _____ The designated individual at the Landfill will review and approve any proposed journal entries. _____
- _____ The designated individual at the Landfill will compare fund balances reported in the draft financial statements to the Landfill's records. _____
- _____ The designated individual at the Landfill will complete the nonaudit services disclosure checklist. _____
- _____ The designated individual at the Landfill will compare the financial statements and notes to financial statements to the AOS sample report. _____
- _____ We will obtain a secondary review of the nonaudit services by professional personnel who are not members of the audit engagement team (Independent Manager). _____
- _____ We will obtain secondary reviews of the nonaudit services by professional personnel not involved in planning or supervising the audit engagement. _____
- _____ We will consult an independent third party. _____
- _____ We will involve another audit organization to perform or reperform part of the audit. _____

Have the safeguards noted eliminated the threats identified above or reduced them to an acceptable level? Yes_____ No_____ (Note: If no, independence is impaired and the nonaudit service and the audit cannot be performed.)

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CONCLUSION: We have evaluated the nonaudit services to be provided to the Landfill, both individually and in the aggregate. We have determined the nonaudit services are not prohibited services and do not involve undertaking management responsibilities as described in Government Auditing Standards.

We have evaluated and documented all significant threats and applied safeguards to eliminate or reduce any significant threat(s) to an acceptable level. We have evaluated the SKE of the individual designated by the Landfill to oversee the nonaudit services and determined they are suitable in the circumstances. We have documented and met the requirements for performing nonaudit services under paragraphs 3.37 and 3.39 of the 2011 Yellow Book.

Based on the foregoing, we may provide the nonaudit services described herein and remain independent with respect to the Landfill.

Incharge _____

Date _____

Manager _____

Date _____

Independent
Reviewer _____

Date _____