

June 30, 2017

**AUDIT STRATEGY
RISK ASSESSMENT SUMMARY**

| ACCOUNT BALANCE/ CLASS OF TRANSACTION | MAT. BAL. (y/n) | MAJ. PROG. (y/n) | Inherent Risk | | | | CR | TOC (y/n) | RMM | Allowable DR |
|--|-----------------------|------------------------|---------------|-----|-----|-------------|----|--------------|-----|-----------------|
| | | | High | Mod | Low | Over all | | | | |
| Statement of Net Position/ Balance Sheet | | | | | | | | | | |
| Cash | | | | | | | | | | |
| Investments | | | | | | | | | | |
| Taxes Receivable | | | | | | | | | | |
| Accounts Receivable | | | | | | | | | | |
| Deferred Outflows of Resources | | | | | | | | | | |
| Prepaid Expense | | | | | | | | | | |
| Inventories | | | | | | | | | | |
| Capital Assets | | | | | | | | | | |
| Accounts Payable | | | | | | | | | | |
| Deferred Inflows of Resources | | | | | | | | | | |
| Other Liabilities | | | | | | | | | | |
| Compensated Absences | | | | | | | | | | |
| Long Term Debt | | | | | | | | | | |
| Other: | | | | | | | | | | |
| Statement of Activities/ Statement of Revenues, Expenditures and Changes in Fund Balances | | | | | | | | | | |
| Property Tax | | | | | | | | | | |
| Revenue/Receipts – Intergovernmental | | | | | | | | | | |
| Revenue/Receipts – Proprietary | | | | | | | | | | |
| Other Revenue/Receipts | | | | | | | | | | |
| Expenditures/Disbursements | | | | | | | | | | |
| Expenditures/Disbursements - Procurement/Credit Cards | | | | | | | | | | |
| Payroll | | | | | | | | | | |
| Transfers | | | | | | | | | | |
| Depreciation | | | | | | | | | | |
| Financial Reporting (Presentation and Disclosure) | | | | | | | | | | |
| Other: | | | | | | | | | | |

RIZ 2017 Audit Programs

June 30, 2017

AUDIT STRATEGY
RISK ASSESSMENT SUMMARY

| ACCOUNT BALANCE/ CLASS OF TRANSACTION | IDENTIFIED RISKS and RELEVANT ASSERTION(S) | OPINION UNIT(S) APPLICABLE | RESPONSE TO RISK and AUDIT APPROACH |
|--|---|---|--|
| Statement of Net Position/ Balance Sheet | | | |
| Cash | | | |
| Investments | | | |
| Taxes Receivable | | | |
| Accounts Receivable | | | |
| Deferred Outflows of Resources | | | |
| Prepaid Expense | | | |
| Inventories | | | |
| Capital Assets | | | |
| Accounts Payable | | | |
| Deferred Inflows of Resources | | | |
| Other Liabilities | | | |
| Compensated Absences | | | |
| Long Term Debt | | | |
| Other: | | | |
| Statement of Activities/ Statement of Revenues, Expenditures and Changes in Fund Balances | | | |
| Property Tax | | | |
| Revenue/Receipts - Intergovernmental | | | |
| Revenue/Receipts - Proprietary | | | |
| Other Revenue/Receipts | | | |
| Expenditures/Disbursements | | | |
| Expenditures/Disbursements - Procurement/Credit Cards | | | |
| Payroll | | | |
| Transfers | | | |
| Depreciation | | | |
| Financial Reporting (Presentation and Disclosure) | | | |
| Other: | | | |