

RIZ 2017 Audit Programs

June 30, 2017

RECEIPTS/REVENUES

PROCEDURE	OBJ.	DONE BY	W/P REF	N/A	REMARKS
2. Trace amounts per confirmation to deposit and determine if timely.	B,C				
3. Determine such funds were recorded in the proper fund and were being used for authorized purposes.	D				
C. Sale of Bonds/Notes	C				
1. Review authorization for issuance.					
2. Determine bonds sold were properly recorded and trace proceeds to cash receipts record and bank statement.	A,B,C				
D. General					
1. On a test basis, foot and crossfoot the cash receipts journal and trace total to Clerk's report.	A,B,C				
2. Scan ledgers or receipts detail for unusual receipts. Investigate accordingly.					
3. Determine if additional testing is required and, if so, select receipts for testing and perform the following:	A,B,C,D				
a. Determine receipt number, from whom received, purpose and amount.					
b. Trace posting to cash receipts journal.					
c. Determine if account classification is correct.					
d. Vouch to supporting documentation, if available.					
e. Trace to validated deposit ticket.					
f. Determine if deposit is made intact on a timely basis.					
g. Determine receipts from the sale of licenses, permits or other fees were charged at the proper rate.					
E. Scan deposit tickets and evaluate reasonableness of amounts of currency deposited, considering the types of revenues expected to be received in currency.	B				
F. Determine if the risk of material misstatement due to fraud or error has changed based on results of substantive tests performed. If so, perform appropriate procedures.					

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RECEIPTS/REVENUES

[illegible]