

RIZ 2017 Audit Programs

June 30, 2017

BUDGET

PROCEDURE	OBJ.	DONE BY	W/P REF	N/A	REMARKS
Audit Objectives: A. The annual operating budget, and amendments thereto, are properly prepared, documented and approved. B. Budgetary comparisons are properly included in the appropriate financial statements and schedules of governmental funds for which an annual budget has been adopted. Audit Procedures: A. Obtain a copy of the adopted budget certificate summary. B. Obtain a copy of each notice, record of hearing and certificate to amend the current budget, including the purpose of the amendment. C. Determine accuracy of budget amendments (i.e., figures in "Last Budget as Certified or Last Amendment" column are correct and amounts in each applicable program crossfoot). D. Prepare a workpaper to compare disbursements by function with the budget or amended budget and document and disclose any over-expenditures in the notes to financial statements and audit comment section. E. Document reason(s) for significant variance(s) between budgeted and actual receipts/revenues. 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. <u>ALTERNATE/ADDITIONAL PROCEDURES:</u>					
	A				
	A				
	A				
	A,B				

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