

CITY 2018 Audit Programs

June 30, 2018 or the \_\_\_\_\_ Month Ended \_\_\_\_\_

**RECEIPTS**

PROCEDURE	DONE BY	W/P REF	N/A	REMARKS
<b>Procedures:</b> A. Verify the City is using the COA to classify receipts in the general ledger. B. Perform a receipts to deposit test for one month (reconciling deposits per the bank statement to general ledger receipts) and consider the possibility of undeposited receipts. C. Property Tax: <ol style="list-style-type: none"> <li>1. Verify electronic deposit of twelve property tax payments during the year.</li> <li>2. Trace one month's property tax collections to general ledger posting.</li> <li>3. Total and trace to budget for reasonableness.</li> </ol> D. Governmental Revenue: <ol style="list-style-type: none"> <li>1. Confirm revenue received from state sources and reconcile amounts per confirmation with the general ledger.</li> </ol> E. Enterprise /Ambulance Revenues (Water, Sewer, Electric, Ambulance, etc.): <ol style="list-style-type: none"> <li>1. Determine if a monthly and/or year-end list of delinquent accounts is maintained and obtain a copy of the listing. If not available, comment accordingly.</li> <li>2. Determine if monthly reconciliations of billings, collections and delinquent accounts are prepared. <ol style="list-style-type: none"> <li>a. If not available, perform analytical procedures to compare amounts billed to amounts collected and deposited.</li> <li>b. If available: <ol style="list-style-type: none"> <li>1) Apply procedures to determine the accuracy and completeness of the reconciliation for one month and/or at year-end.</li> <li>2) Comment accordingly if variances have not been adequately resolved.</li> </ol> </li> </ol> </li> <li>3. Review City officials' accounts, including the Utility Clerk's account. Trace selected month(s) billing(s) to collection/deposit.</li> </ol> F. General: <ol style="list-style-type: none"> <li>1. Scan ledgers or receipt detail for unusual receipts. Investigate accordingly.</li> <li>2. Scan deposit tickets and evaluate the reasonableness of amounts of currency deposited, considering the types of receipts expected to be received in currency.</li> </ol>				

