

**LANDFILL** 2018 Audit Programs

June 30, 2018

**CONTROL ACTIVITIES****Presentation and Disclosure: Financial Reporting**

Briefly summarize how the design of the internal control activities was identified.

Briefly summarize how the internal control activities were determined to be implemented.

Summary of Internal Control Weaknesses and Areas of Potential Misstatement	Financial Statement Assertions				Comment Reference
	Occur./ Rights & Oblig.	Compl.	Class. & Understand	Accur./ Value	

Planned assessment of control risk:

Approach to Test of Controls:

Approach to Substantive Tests: What audit procedures are planned to achieve audit objectives and low audit risk considering the nature, timing and extent of procedures?