

LANDFILL 2018 Audit Programs

June 30, 2018

WORKING TRIAL BALANCE

PROCEDURE	OBJ.	DONE BY	W/P REF	N/A	REMARKS
Audit Objective and Related Assertions:					
A. Provide a document which links the report or financial statements to supporting workpapers. (12)					
Audit Procedures:					
A. Obtain or prepare working trial balances by fund type, fund, function and object class as needed. If prepared by the auditor, determine independence will not be impaired. A separate trial balance should be prepared for each fund.	A				
1. Account classifications should be minimized and consistent with the GASB codification and/or the sample report.					
2. Foot the working trial balances to verify their accuracy, if applicable.					
3. Document the source of the information for the beginning balance amounts.					
4. Review receipt classifications for proper reporting on entity-wide statement.					
B. Examine journal entries recorded in the general ledger and other adjustments made directly to the financial statements. (AU-C 240.32 and AU-C 330.21)	A				
1. Identify and test the appropriateness of significant adjustments to general ledger balances made in the preparation of the financial statements.					
2. Scan the general ledger for journal entries throughout the period under audit and determine if testing is necessary. Document the items selected, if any.					
C. Record, as necessary, accrual activity and adjusting journal entries.	A				
1. The adjusting journal entries should be consolidated on a separate page, numbered, briefly explained or described and referenced to supporting workpapers.					
2. Obtain and document Landfill approval and concurrence for adjusting journal entries.					
3. Reconcile reversing journal entries with prior year report.					
D. Record reclassifications as necessary.	A				
1. The reclassification entries should be consolidated on a separate page, lettered, briefly explained or described and referenced to supporting workpapers if possible.					
2. Inform Landfill officials of all reclassifications which they should be aware of and receive their concurrence.					

