

LANDFILL 2018 Audit Programs

June 30, 2018

TRANSFERS

PROCEDURE	OBJ.	DONE BY	W/P REF	N/A	REMARKS
Audit Objectives and Related Assertions: A. All transfers have been identified, adequately supported and properly authorized. (5,6) B. Transfers comply with statutory requirements, if any. (2) C. Transfers are recorded in the proper time period under audit and are correct as to accounts and amounts recorded. (7,8) D. Transfers are properly classified and disclosures are adequate. (9,10,11,12,13) Audit Procedures: A. Obtain or prepare a schedule of all fund transfers during the year. B. Identify and document the date and purpose of each transfer and trace to supporting documentation. Document description on the schedule. C. Trace to approval in minutes or budget, as applicable. D. Review transfers for propriety and document findings. E. Determine transfers-in equal transfers-out. F. Determine transfers were recorded in the proper fund and proper period. G. 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. H. Determine whether transfers are properly classified and disclosed.					
	B				
	A				
	A,C				
	C				
	D				
<u>ALTERNATE/ADDITIONAL PROCEDURES:</u>					

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