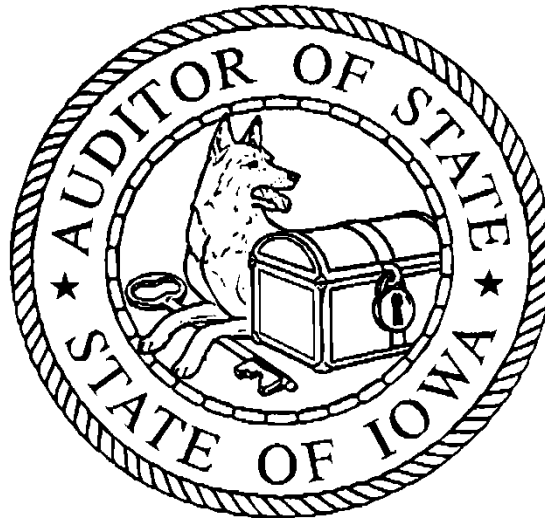


# **LANDFILL INTERNAL CONTROL QUESTIONNAIRE (ICQ) AND AUDIT PROGRAM GUIDE**

For the year ended June 30, 2018



MARY MOSIMAN, CPA  
AUDITOR OF STATE

**LANDFILL AUDIT PROGRAM GUIDE****LANDFILL** 2018 Audit Programs

June 30, 2018

<u>N/A</u>	<u>Incl.</u>	
_____	_____	Audit Planning
_____	_____	Planning Conferences
_____	_____	Internal Control
_____	_____	Review of Minutes
_____	_____	Client's Year End Financial Statements/Reports
_____	_____	Planning Materiality
_____	_____	Analytical Procedures
_____	_____	Time Budget and Progress Reports
_____	_____	Audit Program
_____	_____	Audit and Accounting Problems
_____	_____	Conferences (including exit)
_____	_____	Items for Comment
_____	_____	Items for Next Year
_____	_____	Representation Letter/Related Parties Documentation
_____	_____	Attorney's Letter
_____	_____	Audit Difference Evaluation
_____	_____	Opinion, Disclosure and Other Report Information Including Draft Management Discussion and Analysis
_____	_____	Confirmation Control
_____	_____	W/P Copies Given to Client and Outside Parties
_____	_____	Pending Matters
_____	_____	Review Notes – deleted by _____ Date _____
_____	_____	Incharge Review Questionnaire
_____	_____	Manager Review Questionnaire
_____	_____	Independent Reviewer Questionnaire
_____	_____	Prior Year Audit Report/Status of Prior Year Comments

**LANDFILL AUDIT PROGRAM GUIDE**

**LANDFILL** \_\_\_\_\_ 2018 Audit Programs \_\_\_\_\_

June 30, 2018

**TABLE OF CONTENTS**  
**Audit Program**

_____	Trial Balance
_____	Cash
_____	Investments
_____	Long-Term Liabilities/Debt
_____	Single Audit
_____	Receipts/Revenues
_____	Disbursements/Expenditures
_____	Payroll
_____	Transfers
_____	Insurance and Self Insurance
_____	Single Audit
_____	Miscellaneous
_____	Working Trail Balance
_____	Receivables/Deferred Outflows
_____	Prepaid Expenses
_____	Inventory
_____	Capital Assets
_____	Liabilities/Deferred Inflows
_____	Fund Equity/Net Position
_____	Completion of Audit