

**LANDFILL** 2018 Audit Programs

June 30, 2018

**INTERNAL CONTROL QUESTIONNAIRE**  
**IT**

| <b>ACCOUNT BALANCE/<br/>TRANSACTION CLASS</b>          | <b>Type of<br/>Computer<br/>System ("M"<br/>mainframe,<br/>"PC" personal<br/>computer)</b> | <b>Extent of<br/>computer<br/>processing<br/>of<br/>transactions</b> | <b>Complexity<br/>of system</b> | <b>Sufficient appropriate non-<br/>electronic audit evidence*</b> |                   |                                 |
|--|--|--|---------------------------------|---|-------------------|---------------------------------|
|  |  |  |                                 | <b>Initiation</b>   | <b>Processing</b> | <b>Recording<br/>/Reporting</b> |
| Cash   |  |  |                                 |   |                   |                                 |
| Investments  |  |  |                                 |   |                   |                                 |
| Receipts/Revenues/<br>Receivables/Deferred<br>Outflows |  |  |                                 |   |                   |                                 |
| Disbursements/<br>Expenditures/Liabilities             |  |  |                                 |   |                   |                                 |
| Payroll  |  |  |                                 |   |                   |                                 |
| Transfers  |  |  |                                 |   |                   |                                 |
| Financial Reporting                                    |  |  |                                 |   |                   |                                 |
| Inventory  |  |  |                                 |   |                   |                                 |
| Capital Assets   |  |  |                                 |   |                   |                                 |
| Long-Term Debt   |  |  |                                 |   |                   |                                 |
| Other:   |  |  |                                 |   |                   |                                 |

Extent of Computer Processing – key  
E = extensive, M = moderate, L = limited

Complexity of System – key  
C = complex, A = average, S = simple

Describe the organizational structure of the computer processing activities.

\* - (AU-C 500.07) The auditor should consider the relevance and reliability of the information to be used as audit evidence. When audit evidence is obtained from independent sources or through the auditor's direct personal knowledge, it provides greater assurance of reliability. Examples are direct bank confirmations, reperformance of apportionment tests, observation of inventory, etc.

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Briefly summarize how the design of the computer system control process was identified.

Briefly summarize how the controls were determined to be implemented.

Identify any systems that initiate, authorize, record or process financial data in only electronic form. (When evidence of any entity's initiation, authorization, recording or processing of financial data exists only in electronic form, the auditor may determine it is not possible to design effective substantive procedures which, by themselves, provide sufficient appropriate audit evidence the relevant classes of transactions or account balances are not materially misstated. In such cases, audit evidence may be available only in electronic form, and its appropriateness and sufficiency usually depend on the effectiveness of controls over its accuracy and completeness. (AU-C 315.31))

| System | Account Balance/<br>Class of Transactions | Only Electronic Evidence Exists |            |           | Test of<br>Controls |
|--------|---|---------------------------------|------------|-----------|---------------------|
|        |   | Initiation                      | Processing | Recording |                     |
|        |   |                                 |            |           |                     |
|        |   |                                 |            |           |                     |
|        |   |                                 |            |           |                     |
|        |   |                                 |            |           |                     |
|        |   |                                 |            |           |                     |
|        |   |                                 |            |           |                     |
|        |   |                                 |            |           |                     |

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If yes, identify the general and application controls to be tested and develop an ICQ which addresses these areas. Note: Only test those general/application controls which pertain to the financial statement assertions affected by the above.

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If no, indicate the audit evidence/procedures that will be performed to reduce detection risk to an acceptable level.

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Summary of Internal Control Weaknesses and Areas of Potential Misstatement.

Applicable account balances and classes of transactions.