

**LANDFILL** 2018 Audit Programs

June 30, 2018

**AUDIT STRATEGY**  
**RISK ASSESSMENT SUMMARY**

ACCOUNT BALANCE/ CLASS OF TRANSACTION	MAT. BAL. (y/n)	MAJ. PROG. (y/n)	Inherent Risk				CR	TOC (y/n)	RMM	Allowable DR
			High	Mod	Low	Over all				
<b>Statement of Net Position/ Balance Sheet</b>										
Cash										
Investments										
Accounts Receivable										
Deferred Outflows of Resources										
Prepaid Expense										
Inventories										
Capital Assets										
Accounts Payable										
Deferred Inflows of Resources										
Other Liabilities										
Compensated Absences										
Long Term Debt										
Other:										

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			High	Mod	Low	Over all				
<b>Statement of Activities/ Statement of Revenues, Expenditures and Changes in Fund Balances</b>										
Revenue/Receipts – Proprietary										
Other Revenue/Receipts										
Expenditures/Disbursements										
Expenditures - Procurement/Credit Cards										
Payroll										
Transfers										
Depreciation										
Financial Reporting (Presentation and Disclosure)										
Other:										

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<b>ACCOUNT BALANCE/ CLASS OF TRANSACTION</b>	<b>IDENTIFIED RISKS and RELEVANT ASSERTION(S)</b>	<b>OPINION UNIT(S) APPLICABLE</b>	<b>RESPONSE TO RISK and AUDIT APPROACH</b>
<b>Statement of Net Position/ Balance Sheet</b>			
Cash			
Investments			
Accounts Receivable			
Deferred Outflows of Resources			
Prepaid Expense			
Inventories			
Capital Assets			
Accounts Payable			
Deferred Inflows of Resources			
Other Liabilities			
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Long Term Debt			
Other:			

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<b>Statement of Activities/ Statement of Revenues, Expenditures and Changes in Fund Balances</b>			
Revenue/Receipts – Proprietary			
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Expenditures - Procurement/Credit Cards			
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Other:			

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**ASSERTIONS:**

**Account Balances:**

E = Existence                      R = Rights and Obligations                      C = Completeness  
V = Valuation and Allocation                      A = All Assertions

**Classes of Transactions:**

O = Occurrence                      C = Completeness                      AC = Accuracy  
CO = Cut off                      CL = Classification                      A = All Assertions

**Presentation and Disclosure:**

O = Occurrence and Rights and Obligations                      C = Completeness  
U = Classification and Understandability                      V = Accuracy and Valuation  
A = All Assertions

**CR = Control Risk**

**RMM = Risk of Material Misstatement**

**TOC = Test of Controls**

**DR = Detection Risk**

**Audit Risk is assessed at LOW for all account balances and classes of transactions**

**OPINION UNITS:**

**GA**      Governmental Activities

**BTA**      Business Type Activities

Major Funds:

**G**      General Fund

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\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
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\_\_\_\_\_  
\_\_\_\_\_

**AR**      Aggregate remaining funds

**AD**      Aggregate discretely presented component units

**All**      All opinion units

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**ASSERTION DEFINITIONS:**

**Account Balances:**

- E = Existence – assets, deferred outflows of resources, liabilities and deferred inflows of resources exist.
- R = Rights and Obligations – the Landfill holds or controls the rights to assets and liabilities are the obligations of the Landfill.
- C = Completeness – all assets, deferred outflows of resources, liabilities and deferred inflows of resources which should have been recorded have been recorded.
- V = Valuation and Allocation – assets, deferred outflows of resources, liabilities, deferred inflows of resources and fund balances and net position are included in the financial statements at appropriate amounts and any resulting valuation or allocation adjustments are appropriately recorded.

**Classes of Transactions:**

- O = Occurrence – transactions and events which have been recorded occurred and pertain to the Landfill.
- C = Completeness – all transactions and events which should have been recorded have been recorded.
- AC = Accuracy – amounts and other data relating to recorded transactions and events have been recorded appropriately.
- CO = Cut off – transactions and events have been recorded in the correct accounting period.
- CL = Classification – transactions and events have been recorded in the proper accounts.

**Presentation and Disclosure:**

- O = Occurrence and Rights and Obligations – disclosed events have occurred and pertain to the Landfill.
- C = Completeness- all disclosures which should have been included in the financial statements have been included.
- U = Classification and Understandability – financial information is appropriately presented and described and disclosures are clearly expressed.
- V = Accuracy and Valuation – financial and other information are disclosed fairly and at appropriate amounts.