

**ENTITY** 2022 Audit Programs

June 30, 2022

**COUNTY – COUNTY CARE FACILITY**

PROCEDURE	DONE BY	W/P REF	N/A	REMARKS
<p><b>Audit Objective:</b></p> <p><b>Custodial fund assets and liabilities, and related increases and decreases, are properly recorded and reported.</b></p> <p><b>ENTRANCE CONFERENCE</b></p> <ol style="list-style-type: none"> <li>1. Items discussed: <ol style="list-style-type: none"> <li>a. Any accounting problems during year.</li> <li>b. Any personnel changes.</li> <li>c. Arrangements for client assistance.</li> <li>d. Any other items.</li> </ol> </li> <li>2. Review internal control documentation and update key duties workpaper.</li> <li>3. Review and document status of prior year comments and recommendations.</li> </ol> <p>ENTITY CONTACT INFORMATION:  Name/Title: _____  Phone: _____  Email: _____</p> <p>A. Cash in Bank</p> <ol style="list-style-type: none"> <li>1. Confirm bank balances and authorized check signers.</li> <li>2. Obtain bank reconciliations for all bank accounts as of year-end: <ol style="list-style-type: none"> <li>a. Foot bank reconciliation.</li> <li>b. Reconcile bank balances with cashbook balance.</li> <li>c. Obtain list of checks outstanding at the end of the period under audit, including check number, amount and date written. On a test basis examine checks paid from July 1 through the date of our fieldwork and document date cleared for test items.</li> <li>d. Trace material deposits in transit to subsequent bank statement and document the date deposited per books and per bank.</li> </ol> </li> </ol> <p>B. Resident Account Ledgers</p> <ol style="list-style-type: none"> <li>1. Obtain a list of resident accounts, including beginning balance, year-to-date receipts, year-to-date disbursements and balance at June 30 and review for reasonableness.</li> </ol>				

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