

COUNTY 2018 Audit Programs

June 30, 2018

RECEIPTS/REVENUES

PROCEDURE	OBJ.	DONE BY	W/P REF	N/A	REMARKS
Audit Objectives and Related Assertions:					
A. Only revenues available and measurable in this fiscal year have been recorded and are valid. (5,8)					
B. All revenues available and measurable in this fiscal year have been recorded. (6,8)					
C. Revenues have been properly billed or charged and have been recorded at the correct amounts. (7)					
D. Revenues are properly classified in the entity-wide financial statements and/or the fund financial statements and related disclosures are adequate. (9,10,11,12,13)					
Audit Procedures:					
A. Property Tax					
1. Perform analytical procedures to test apportionments of current tax, state tax credits, delinquent and mobile home taxes.	A,B,C,D				
a. Determine the total County levy has been properly allocated among the funds.					
b. Determine funds collected for other governmental units are properly segregated and apportioned to the proper unit and fund within that unit.					
2. Current Property Tax					
a. Obtain or prepare a current tax summary workpaper by taxing district.	A,B,C				
b. On a test basis, balance individual tax districts and verify the tax list as follows:					
1) The abstract.					
2) Cash collections.					
3) Suspended tax.					
4) Abatements.					
5) Adjustments.					
6) Amounts becoming delinquent.					
7) Elderly credit authorization.					
c. Review the authority for suspensions, adjustments or abatements on a test basis.					

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d. Confirm state tax credits received and reconcile to the amounts receipted by the Treasurer:	A,B,C				
1) Homestead tax credit.					
2) Agricultural land tax credit.					
3) Military tax credit.					
4) Elderly tax credit.					
5) Family farm credit.					
6) Business property tax credit.					
7) Industrial machinery and equipment credit.					
e. Perform property tax walk-through on properties selected from the County Auditor's plat book through the system ending with receipt of tax or to an entry forwarding the delinquent amount.	C				
f. Select receipts for testing from the County Auditor's certified tax list for current and utility tax replacement excise taxes.	A,B,C,D				
1) Determine the proper tax was charged.					
2) Trace the tax to a paid receipt and to the County Treasurer's register of current tax receipts. If not paid, trace to an entry forwarding the delinquent amount.					
3) Determine if receipt is properly recorded in the correct taxing district.					
3. Delinquent Property Tax					
a. Trace selected delinquent tax receipts to the delinquent tax register and determine that interest and penalties have been correctly applied.	A,B,C				
b. Determine if receipt is properly recorded in the correct taxing district.	D				
c. Obtain summary of delinquent tax collected.					
d. Obtain or prepare a delinquent tax reconciliation. On a test basis, verify the accuracy of selected districts.	A,B				
e. Trace, on a test basis, delinquent tax, including those still unpaid from prior years, forward to the succeeding year's tax rolls.	B				

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4. Mobile Home Tax					
a. Select items for testing from the County Treasurer's mobile home registration files.					
b. Trace amounts to the mobile home tax list.	A				
c. Determine that the proper tax was charged.	C				
d. Trace collection to Treasurer's register of mobile home tax receipts.	A,B				
e. Determine if receipt is properly recorded in the correct taxing district.	D				
5. Special Assessments					
a. Select items for testing from the special assessment register.					
b. Test interest and penalties received for propriety. Interest and penalties should be calculated to the nearest whole dollar.	C				
c. Trace collections of assessments, interest and penalties to cash receipt register.	A,B				
d. Determine whether receipt is recorded in the correct taxing district.	D				
6. Drainage Districts					
a. Select items for testing from the drainage assessment register.					
b. Test interest and penalties received for propriety.	C				
c. Trace collections of drainage district assessments to cash receipt.	A,B				
d. Determine whether receipt is recorded in the correct taxing district.	C				
7. Tax Abatements					
a. Obtain the tax abatement calculator provided by the Department of Management and completed by the County.					
b. Verify the qualifying payments entered into the calculator agree to the County's records.					
c. Review the tax rates included in the calculator for reasonableness.					

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<p>d. If considered necessary, review any significant tax abatement agreements entered into by the County for any commitments made other than to abate taxes.</p> <p>B. Revenue From Other Governmental Sources</p> <p>1. Confirm state revenues and trace amounts into the accounting records.</p> <p>2. For other receipts from federal, state or other agencies, confirm the following types of revenue received directly with the appropriate agency:</p> <p>a. Grants and subsidies from other governmental units.</p> <p>b. Reimbursement from Mental Health Region fiscal agent.</p> <p>c. Other material receipts (specify):</p> <p>1) _____</p> <p>2) _____</p> <p>3) _____</p> <p>4) _____</p> <p>3. Trace to validated deposit ticket on a test basis.</p> <p>4. Determine deposits are made in a timely manner.</p> <p>5. Determine such funds were recorded in the proper fund and were used for authorized purposes.</p> <p>C. Interoffice Receipts</p> <p>1. Perform tests to determine money collected by departments, boards, commissions, offices or individuals has been remitted to the Treasurer promptly and intact, in accordance with laws, ordinances or regulations, and has been credited to the proper funds. These tests could include, but are not limited to:</p> <p>a. Secondary roads.</p> <p>b. Conservation.</p> <p>c. Local health.</p>	<p>A,B,C</p> <p>A,B,C</p> <p>B</p> <p>D</p> <p>A,B,C,D</p>				

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d. Other (specify): 1) _____ 2) _____ 3) _____ 4) _____					
D. Sale of Bonds/Notes 1. Review authorization for issuance. 2. Determine bonds sold are properly recorded and trace proceeds to cash receipts journal and bank statement. 3. Bonds issued and redeemed during the year should be included as other financing sources and uses, respectively.	A,B,C				
E. Driver's License Fees 1. Determine whether the County Treasurer is properly collecting and reporting driver's license fees.					
F. Vehicle Registration Fees 1. Determine whether the County Treasurer has reviewed voided transactions as directed by the Iowa Department of Transportation. 2. Obtain the "Voided Statement Report" from the County Treasurer, select a sample of voided transactions (coded as "full") and trace the transactions to supporting documentation. 3. Select a sample of days, request the County Treasurer run the vehicle registration fees collected for each day and trace the total collections to a validated deposit.					
G. REAP Funds. 1. Obtain a copy of the County's "Certification of County Conservation Purpose Support By County Property Taxes" report. 2. Test report for accuracy.	A				
H. Determine if monthly reconciliations of nursing services billings and collections are prepared. 1. If available, apply procedures to determine accuracy and completeness of the reconciliation for one month and/or at year-end.	A,B,C				

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2. If not available, perform reconciliation procedures for one month and/or at year-end. 3. For one month, reconcile total collections to posting in receipt journal and to deposits. 4. If problems arise, consider confirming Medicare and Medicaid receipts. I. General 1. Determine if additional testing is required and, if so, select transactions and perform the following: a. Vouch to supporting documentation, if available. b. Trace posting to miscellaneous receipts register or journal. c. Trace to validated deposit ticket on a test basis. d. Determine that deposits are made in a timely manner. e. Determine if account classification is correct. 2. Obtain a summary of miscellaneous receipts by fund. 3. Account for numerical sequence of receipts. J. Scan deposit tickets and evaluate reasonableness of amounts of currency deposited, considering the types of revenues expected to be received in currency. K. 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. L. Determine whether revenues are properly classified and disclosures are adequate.					
<u>ALTERNATE/ADDITIONAL PROCEDURES:</u>					

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