

COUNTY 2018 Audit Programs

June 30, 2018

BUDGET

PROCEDURE	OBJ.	DONE BY	W/P REF	N/A	REMARKS
Audit Objectives:					
A. The annual operating budget, and amendments thereto, are properly prepared, documented and approved.					
B. Budgetary comparisons are properly included in the appropriate financial statements and schedules of governmental funds for which an annual budget has been adopted.					
Audit Procedures:					
A. Obtain a copy of the adopted budget certificate summary for the County.	A				
B. Obtain a copy of each budget amendment and each certification resolution, including the purpose of the amendment.	A				
C. Determine accuracy of budget amendments (i.e., figures in "Last Budget as Certified or Last Amendment" column are correct and amounts in each applicable service area crossfoot).	A				
D. Compare disbursements by function with budget and include any over-expenditure in the budget comment and in the notes to the financial statements.	A,B				
E. Compare disbursements with appropriations by office or department and include any over-expenditure in the budget comment and in the notes to financial statements and audit comment section.	A,B				
F. Compare revenues with budget and document reason for significant variance(s).					
G. Obtain a copy of the adopted budgets and any amendments for the County (City) Assessor, Agricultural Extension and Joint Disaster Services Administration.	A				
H. 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.					
<u>ALTERNATE/ADDITIONAL PROCEDURES:</u>					

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