

June 30, 2018

**INDIVIDUAL OFFICES**  
**(City) (County) Assessor**

PROCEDURE	DONE BY.	W/P REF	N/A	REMARKS
<p><b>Audit Objective:</b></p> <p><b>Agency 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. Representation letter to be signed at completion of the audit.</li> <li>b. Any accounting problems during year.</li> <li>c. Any personnel changes.</li> <li>d. Arrangements for client assistance.</li> <li>e. 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>Name and title of client personnel interviewed:</p> <hr/> <hr/> <hr/> <hr/> <hr/> <hr/> <hr/> <hr/> <hr/> <hr/> <hr/>  <ol style="list-style-type: none"> <li>4. Determine detail disbursements tests on warrants/checks charged to the Assessor funds have been performed in conjunction with County expenditures.</li> </ol>				

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