

**COUNTY** 2018 Audit Programs

June 30, 2018

**INDIVIDUAL OFFICES**  
**County Recorder**

| PROCEDURE  | DONE<br>BY | W/P<br>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> <p>_____</p> <p>_____</p> <p>_____</p> <p>_____</p> <p>_____</p> <p>A. Office Receipts and Disbursements</p> <p>For all cashbooks or ledgers maintained, perform the following procedures:</p> <ol style="list-style-type: none"> <li>1. Obtain a summary of office receipts and disbursements.</li> <li>2. Perform analytical procedures of receipts and compare to prior years. Document procedures performed.</li> <li>3. Trace County share of disbursements to Treasurer's year-to-date miscellaneous receipts total(s).</li> </ol> <p>B. Office Liabilities</p> <ol style="list-style-type: none"> <li>1. Obtain a trust account schedule to determine amounts due to County funds, state, cities or others.</li> </ol> |            |            |     |         |

**COUNTY** 2018 Audit Programs

June 30, 2018

**INDIVIDUAL OFFICES**  
**County Recorder**

| <b>PROCEDURE</b>  | <b>DONE<br/>BY</b> | <b>W/P<br/>REF</b> | <b>N/A</b> | <b>REMARKS</b> |
|---|--------------------|--------------------|------------|----------------|
| <ul style="list-style-type: none"> <li>2. Trace material amounts due to County funds, state, cities or others to subsequent disposition and document procedures performed.</li> <li>3. Obtain a list of trusts on hand at year-end and reconcile total to account records. Test for accuracy by tracing selected trusts to cashbook receipt.</li> <li>4. On a test basis trace trust receipts to subsequent disposition or year-end trust list.</li> </ul> <p>C. Cash in Bank</p> <ul 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: <ul 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> <li>e. Review monies swept from bank accounts to actual licenses sold. Document reconciling items.</li> </ul> </li> </ul> <p>D. Accounts Receivable</p> <ul style="list-style-type: none"> <li>1. Obtain a list of accounts receivable.</li> <li>2. Trace material amounts to subsequent collection.</li> <li>3. Determine if material accounts receivable are for authorized purposes.</li> </ul> |                    |                    |            |                |

ALTERNATE/ADDITIONAL PROCEDURES:

**COUNTY** 2018 Audit Programs

June 30, 2018

**INDIVIDUAL OFFICES**  
**County Recorder**

| <b>PROCEDURE</b>   | <b>DONE<br/>BY</b> | <b>W/P<br/>REF</b> | <b>N/A</b> | <b>REMARKS</b> |
|--|--------------------|--------------------|------------|----------------|
| <u>CONCLUSION:</u><br><br>We have performed procedures sufficient to achieve the audit objectives for the Recorder's Office and the results of these procedures are adequately documented in the accompanying workpapers.<br><br>Incharge _____ Date _____<br>Manager _____ Date _____<br>Independent<br>Reviewer _____ Date _____ |                    |                    |            |                |