

COUNTY 2018 Audit Programs

June 30, 2018

INDIVIDUAL OFFICES
County Extension

PROCEDURE	DONE BY	W/P REF	N/A	REMARKS
<p>Audit Objective:</p> <p>Agency fund assets and liabilities, and related increases and decreases, are properly recorded and reported.</p> <p>ENTRANCE CONFERENCE</p> <ol style="list-style-type: none"> 1. Items discussed: <ol style="list-style-type: none"> a. Representation letter to be signed at completion of the audit. b. Accounting problems during year. c. Personnel changes. d. Arrangements for client assistance. e. Other items. 2. Review internal control documentation and update key duties workpaper. 3. Review and document status of prior year comments and recommendations. 4. Discuss how the Extension office plans to transition 4-H Clubs to the Extension office accounting system. <p>Name and title of client personnel interviewed:</p> <p>_____</p> <p>_____</p> <p>_____</p> <p>_____</p> <p>_____</p> <p>_____</p> <p>_____</p> <p>_____</p> <p>_____</p> <p>_____</p> <p>A. Cash in Bank</p> <ol style="list-style-type: none"> 1. Confirm bank balances and authorized check signers. 2. Obtain bank reconciliations for all bank accounts as of year-end: <ol style="list-style-type: none"> a. Foot bank reconciliation. b. Reconcile bank balances with cashbook balance. 				

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