

COUNTY 2018 Audit Programs

June 30, 2018

AUDIT STRATEGY
RISK ASSESSMENT
JOURNAL ENTRY INQUIRY

C. Journal Entry Inquiry:

Name	Title	Date
_____	_____	_____
_____	_____	_____
_____	_____	_____

1. Inquire of individuals involved in the financial reporting process about inappropriate or unusual activity relating to the processing of journal entries and other adjustments. Describe.

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2. Did information arise from inquiries of others which should be considered further in identifying risks of material misstatement due to fraud?

_____ Yes (Document in Part IV)

_____ No

Comments:

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