

_____ COUNTY
**GF-26 QUALITY CONTROL CHECKLIST
 FOR THE YEAR ENDED SEPTEMBER 30, 2009**

| | Initials | Page Ref. | Comments |
|---|----------|-----------|----------|
| General Information to aid in review of report. | | | |
| | | | |
| Names of the Major Funds to be reported on: General Fund (List all other major funds) | | | |
| | | | |
| Name of Component Units to be shown: List correct name of component unit(s) here | | | |
| | | | |
| Name of Proprietary Funds to be included: | | | |
| | | | |
| Adverse opinion will be issued on: (list problem and the Exhibit which will be affected) | | | |
| | | | |
| Qualified opinion will be issued on: (list problem and the Exhibit which will be affected) | | | |
| | | | |
| Single audit required? Yes or No | | | |
| | | | |

| | | | |
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| Other Items | | | |
| Complete the planning materiality worksheet for each opinion unit, including governmental activities and business-type activities (Exhibits 1 and 2). | | | |
| Complete the Audit Difference Evaluation Form and the Client Audit Adjustment Form for each opinion unit. | | | |
| Obtain the County's Management Discussion and Analysis and include in the General File. | | | |
| If the county does not provide the Management Discussion and Analysis, obtain appropriate signature acknowledging that the county is not furnishing a MD&A for the audit report. Include in the General File. | | | |

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| Financial Statements | | | |
| Identify the Exhibits which are required by either a yes or N/A in the comments column. | | | |
| Exhibit 1 Statement of Net Assets | | | |
| Exhibit 2 Statement of Activities | | | |
| Exhibit 3 Balance Sheet – Governmental Funds | | | |
| Exhibit 4 Statement of Revenues, Expenditures and Changes in Fund Balances – Governmental Funds | | | |
| Exhibit 5 Statement of Net Assets – Proprietary Fund(s) | | | |
| Exhibit 6 Statement of Revenues, Expenses, and Changes in Fund Net Assets – Proprietary Fund(s) | | | |
| Exhibit 7 Statement of Cash Flows – Proprietary Fund(s) | | | |
| Exhibit 8 Statement of Fiduciary Assets and Liabilities OR Statement of Fiduciary Net Assets (Use this title if the County has private purpose trust funds.) | | | |
| Exhibit 9 Statement of Changes in Fiduciary Net Assets | | | |

| | | | | |
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| 1. | Determine all entries on the financial statements tie to amounts on the transaction worksheets. | | | |
| 2. | Determine financial statements not used are deleted and remaining statements are renumbered. | | | |
| 3. | Determine that all pages of the financial statements are footed and crossfooted. (Tick-marks indicated on the statements.) | | | |
| 4. | Determine that all pages of the financial statements have complete headings and the | | | |

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| | appropriate date has been inserted. | | | |
| 5. | Determine all unused titles and column headings have been struck-out. | | | |

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| Independent Auditor's Report | | | | |
| 1. | Choose the correct audit opinion and delete the others. | | | |
| 2. | Edit the opinion reports as needed. | | | |
| 3. | Complete the Opinion Determination Form and include in the General File. | | | |
| | | | | |

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| Management's Discussion and Analysis | | | | |
| 1. | MD&A should be prepared by the county. | | | |
| | Since the MD&A is a part of the audit report, the MD&A should be submitted in an electronic form as well as a written copy. | | | |

| | | Initials | Page Ref. | Comments |
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| Exhibit 1 Statement of Net Assets | | | | |
| 1. | Total net assets for governmental activities ties to the net assets—ending amount on Exhibit 2. | | | |
| 2. | Total net assets for business-type activities ties to the net assets—ending amount on Exhibit 2. | | | |
| 3. | Total net assets for governmental activities ties to the net assets amount on Exhibit 3-1 | | | |
| 4. | Total net assets for business-type activities ties to the total net assets on Exhibit 5. | | | |
| 5. | Total net assets for business-type activities ties to the total net assets on Exhibit 6. | | | |
| 6. | The fines receivable and/or accounts receivable amounts tie to the reconciling amount on Exhibit 3-1. | | | |
| 7. | The capital assets, net (for governmental activities) ties to the reconciliation amount on Exhibit 3-1 for capital assets. | | | |
| 8. | The capital assets, net amounts tie to the workpaper summarizing the changes in capital | | | |

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| | assets and to the capital asset note. | | | | |
| 9. | Determine that the only interfund receivable/payable balances remaining at year-end are those between governmental funds and the enterprise fund. These remaining interfund receivables/payables are shown as internal balances on Exhibit 1. All other interfund receivable/payable balances are eliminated and are not shown on Exhibit 1. | | | | |
| 10. | The intergovernmental payables include amounts due to the Agency Funds at year end. | | | | |
| 11. | The amount of long-term liabilities reported ties to the reconciliation amount on Exhibit 3-1 for long-term liabilities and to the long-term debt note. | | | | |
| | Due within one year | | | | |
| | Capital debt | \$ | | | |
| | Non-capital debt | \$ | | | |
| | Due in more than one year | | | | |
| | Capital debt | \$ | | | |
| | Non-capital debt | \$ | | | |
| | Total | \$ | | | |
| 12. | Deferred revenue liability should include items such as: Property tax receivable Capital lease receivable (interest portion only). | | | | |
| 13. | Unearned revenue liability should include items such as: Solid waste fees paid in advance by users Federal grants received in advance. | | | | |
| 14. | Total assets less total liabilities equals the total net assets. (Total assets ties to total liabilities plus total net assets.) | | | | |
| 15. | Determine that an amount is Not restricted for net assets when a capital lease receivables has a corresponding debt amount. (The receivable would be offset by the liability and there would be no restricted net asset amount.) | | | | |
| 16. | Determine that net assets restricted for Debt Service on Exhibit 1 equals fund balance reserved for Debt Service on Exhibit 3 less accrued interest payable. (Note: Bond issuance costs and amortization of discounts could also affect this amount.) | | | | |

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| 17. | Business-type activities net assets should be restricted by expense type (Public safety for regional jails; public works for solid waste funds) | | | |
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| Exhibit 2 Statement of Activities | | | | |
| 1. | Change in net assets for governmental activities ties to change in net assets on Exhibit 4-1. | | | |
| 2. | Changes in net assets for business-type activities ties to change in net assets on Exhibit 6. | | | |
| 3. | Net assets – ending for governmental activities ties to corresponding totals on Exhibit 1 and Exhibit 3-1. | | | |
| 4. | Net assets-ending for business-type activities ties to corresponding totals on Exhibits 1, 5 and 6. | | | |
| 5. | Only transfers between governmental activities and business-type activities should be reported as transfers. Transfers between 2 governmental funds or transfers between 2 enterprise funds should not be shown on this exhibit. | | | |
| 6. | Net asset beginning balance ties to prior year Exhibit 2 net asset ending balance. | | | |

| | | Initials | Page Ref. | Comments |
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| Exhibit 3 Balance Sheet – Governmental Funds | | | | |
| 1. | The fund balances amounts per fund ties to the corresponding fund balance on Exhibit 4. | | | |
| 2. | Total fund balance amount ties to Exhibit 3-1. | | | |
| 3. | Total assets ties to total liabilities plus fund balances. | | | |
| 4. | The fund balance – reserved for advances ties to the asset account – advances to other funds, if not explain the difference. | | | |
| 5. | Determine that other fund balance amounts that should be reserved are properly reported. | | | |
| 6. | Deferred revenue liability should be recognized for items such as: Property tax receivable Fines receivable Solid waste receivable Capital lease receivable (principal and interest) | | | |

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|----|---|--|--|--|
| 7. | Unearned revenue liability should be recognized for items such as: Solid waste user fees paid in advance Federal grants received in advance | | | |
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| | | Initials | Page Ref. | Comments |
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| Exhibit 3-1 Reconciliation of Governmental Funds Balance Sheet to Statement of Net Assets | | | | |
| 1. | Total fund balance ties to Exhibit 3. | | | |
| 2. | Reconciling amounts tie to applicable note disclosure and workpapers. | | | |
| 3. | Capital asset reconciling amount ties to Exhibit 1, capital asset note and capital asset workpapers. | | | |
| 4. | Long-term asset (fines receivable, accounts receivable) reconciling amount ties to Exhibit 1. | | | |
| 5. | Long-term liabilities reconciling amount ties to Exhibit 1, the long-term debt note and debt workpapers. | | | |
| 6. | Capital lease receivable reconciling amount ties to capital lease note principal balance. | | | |
| 7. | Internal service fund reconciling amount ties to Exhibit 5 and Exhibit 6 Internal Service Fund, net assets. | | | |
| 8. | Any other reconciling items tie to note disclosure and workpapers. | | | |
| 9. | Total net assets ties to Exhibit 1 and Exhibit 2. | | | |

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| Exhibit 4 Statement of Revenues, Expenditures and Changes in Fund Balances-Governmental Funds | | | | |
| 1. | Fund balances – ending ties to Exhibit 3. | | | |
| 2. | Net changes in fund balances ties to Exhibit 4-1. | | | |
| 3. | Fund balances – beginning amount ties to prior year Exhibit. | | | |

| | | Initials | Page Ref. | Comments |
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| Exhibit 4-1 Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities. | | | | |
| 1. | Net changes in fund balance amount ties to Exhibit 4. | | | |
| 2. | Reconciling amounts tie to applicable note disclosure and workpapers. | | | |
| 3. | Capital outlay reconciling amount ties to capital asset note for current year additions and for | | | |

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| | current year depreciation. | | | |
| 4. | Proceeds from sale of assets and/or compensation for loss of capital assets reconciling amounts tie to amount on Exhibit 4. | | | |
| | The net change in the gain or loss and the proceeds from the sale of assets or compensation for loss or capital assets ties to the total deletion amount on the capital asset note disclosure. | | | |
| 5. | Fines revenue and solid waste revenue recognized tie to changes in receivables reported on Exhibit 3 from prior year to current year. | | | |
| 6. | Current year debt repayment and debt proceeds reconciling amounts tie to long-term debt note summary of changes and to Exhibit 4 amounts. Reconciling amounts will not include changes in compensated absences or claims and judgments. | | | |
| 7. | Capital leases reconciling amount ties to other financing sources – lease principal payments on Exhibit 4. | | | |
| 8. | Internal Service fund reconciling amount ties to Exhibit 5 and Exhibit 6 Internal Service Fund net assets. | | | |
| 9. | Any other reconciling items tie to workpaper and/or note disclosure. | | | |
| 10. | Changes in net assets amount ties to Exhibit 2. | | | |

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| Exhibit 5 Statement of Net Assets – All Proprietary Fund Types | | | | |
| 1. | Total amounts for enterprise fund(s) ties to Exhibit 1 business-type activities amounts. | | | |
| 2. | Cash and investments amount ties to Exhibit 7 cash and cash equivalents at end of year. | | | |
| 3. | Total net assets for enterprise funds tie to net assets on Exhibits 1, 2 and 6 both by individual enterprise funds and in total. | | | |
| 4. | Total assets less total liabilities equals the total net assets. (Total assets ties to total liabilities plus total net assets.) | | | |
| 5. | Total net assets for internal service funds ties to net assets on Exhibits 6. | | | |
| 6. | Business-type activities net assets should be restricted by expense type (Public safety for regional jails; public works for solid waste funds) | | | |

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| Exhibit 6 | | | | |
| 1. | Operating income (loss) amount ties to corresponding amount on Exhibit 7. | | | |
| 2. | Net assets – ending amount for business-type activities ties to total net assets amount on Exhibit 1, Exhibit 2 and Exhibit 5. | | | |
| 3. | Net asset beginning amount ties to prior year Exhibit 6 net assets ending amount. | | | |
| 4. | Net assets – ending amount for Internal Service Funds ties to total net assets on Exhibit 5. | | | |

| | | Initials | Page Ref. | Comments |
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| Exhibit 7 | | | | |
| 1. | Cash and cash equivalents for business-type activities at end of year ties to corresponding amount on Exhibit 1 and Exhibit 5. | | | |
| 2. | Cash and cash equivalents for Internal Service funds at the end of year ties to corresponding amount on Exhibit 5. | | | |
| 3. | Cash and cash equivalents at beginning of the year tie to prior year Exhibit 7 cash and cash equivalents ending amount. | | | |
| 4. | Net cash provided (used) by operating activities at top of exhibit ties to corresponding amount at bottom of exhibit. | | | |
| 5. | Operating income (loss) ties to amount on Exhibit 6. | | | |
| 6. | Any noncash capital financing activity occurring during the year is disclosed at end of the exhibit. | | | |
| 7. | The reconciliation of enterprise funds worksheet should be completed to ensure Exhibits 6 and 7 are correct. (Excel file – Reconciliation of Enterprise) | | | |

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| Exhibit 8 | | | | |
| 1. | If there are NO trust funds, the title of the exhibit should be Statement of Fiduciary Assets and | | | |

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| | | | |
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| Liabilities. | | | |
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| Exhibit 9 | | | |
| 1. Statement should be completed if the county has private-purpose trust funds. | | | |

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| Individual Notes to Financial Statements | | | |
| Summary of Significant Accounting Policies | | | |
| 1. Determine that all inappropriate words, statements or paragraphs are deleted or edited. | | | |
| 2. Determine when applicable, that all appropriate component unit policies are adequately disclosed. | | | |

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| Fund Reclassification/Accounting Change | | | |
| 1. Explain fund reclassification and/or accounting change, if applicable. | | | |

| | Initials | Page Ref. | Comments | | | | | | | | | | | | |
|--|-----------|-----------|----------|-----------|--|--|-----------|--|--|-------|----|--|--|--|--|
| Prior Period Adjustments | | | | | | | | | | | | | | | |
| 1. Determine that only significant fund equity adjustments of prior year errors are included as prior period adjustments. | | | | | | | | | | | | | | | |
| 2. The total of error corrections agrees with amounts shown on: | | | | | | | | | | | | | | | |
| <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;">Exhibit 2</td> <td style="width: 10%; text-align: right;">\$</td> <td style="width: 75%;"></td> </tr> <tr> <td>Exhibit 4</td> <td></td> <td></td> </tr> <tr> <td>Exhibit 6</td> <td></td> <td></td> </tr> <tr> <td style="padding-left: 20px;">Total</td> <td style="text-align: right;">\$</td> <td></td> </tr> </table> | Exhibit 2 | \$ | | Exhibit 4 | | | Exhibit 6 | | | Total | \$ | | | | |
| Exhibit 2 | \$ | | | | | | | | | | | | | | |
| Exhibit 4 | | | | | | | | | | | | | | | |
| Exhibit 6 | | | | | | | | | | | | | | | |
| Total | \$ | | | | | | | | | | | | | | |
| 3. Determine the error corrections are properly explained for Exhibit 2, 4 and 6. | | | | | | | | | | | | | | | |

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|--|-----------------|-----------|----------|--|--|--|--------------------|----|--|--|--|--|---|----|--|--|--|--|--|--|--|
| Deposits and Investments. | | | | | | | | | | | | | | | | | | | | | |
| 1. Determine that the total carrying amount per deposits and/or investments ties to the total cash and investments per Exhibit 1 & Exhibit 8. | | | | | | | | | | | | | | | | | | | | | |
| <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 20%;">Deposit balance</td> <td style="width: 10%; text-align: right;">\$</td> <td style="width: 10%;"></td> <td style="width: 10%;"></td> <td style="width: 10%;"></td> <td style="width: 10%;"></td> </tr> <tr> <td>Investment balance</td> <td style="text-align: right;">\$</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Total per Exhibit 1 and Exhibit 8 amounts</td> <td style="text-align: right;">\$</td> <td></td> <td></td> <td></td> <td></td> </tr> </table> | Deposit balance | \$ | | | | | Investment balance | \$ | | | | | Total per Exhibit 1 and Exhibit 8 amounts | \$ | | | | | | | |
| Deposit balance | \$ | | | | | | | | | | | | | | | | | | | | |
| Investment balance | \$ | | | | | | | | | | | | | | | | | | | | |
| Total per Exhibit 1 and Exhibit 8 amounts | \$ | | | | | | | | | | | | | | | | | | | | |
| 2. Determine that the bank balance amount ties to the county's reconciled bank balances at 9/30. | | | | | | | | | | | | | | | | | | | | | |
| 3. Determine that cash and investments are properly disclosed, including applicable risk disclosures. | | | | | | | | | | | | | | | | | | | | | |
| 4. If no investments, delete "and investments" from the note disclosure and on Exhibits 1, 3, 5 and 8. | | | | | | | | | | | | | | | | | | | | | |

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| Interfund Transactions and Balances | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1. Determine that the schedules identify transactions occurring between General Fund, each major fund (listed individually) and Other Governmental Funds (listed as one amount). | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2. Determine that due from/to other funds tie to the amounts on Exhibits 3, 5 and 8. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 20%;">Due From other Funds</td> <td style="width: 10%;"></td> <td style="width: 10%;">Due to Other Funds</td> <td style="width: 10%;"></td> <td style="width: 10%;"></td> <td style="width: 10%;"></td> </tr> <tr> <td>Exhibit 3</td> <td style="text-align: right;">\$</td> <td>Exhibit 3</td> <td style="text-align: right;">\$</td> <td></td> <td></td> </tr> <tr> <td>Exhibit 5</td> <td></td> <td>Exhibit 5</td> <td></td> <td></td> <td></td> </tr> <tr> <td>Exhibit 8</td> <td></td> <td>Exhibit 8</td> <td></td> <td></td> <td></td> </tr> <tr> <td>Total</td> <td style="text-align: right;">\$</td> <td>Total</td> <td style="text-align: right;">\$</td> <td></td> <td></td> </tr> </table> | Due From other Funds | | Due to Other Funds | | | | Exhibit 3 | \$ | Exhibit 3 | \$ | | | Exhibit 5 | | Exhibit 5 | | | | Exhibit 8 | | Exhibit 8 | | | | Total | \$ | Total | \$ | | | | | |
| Due From other Funds | | Due to Other Funds | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Exhibit 3 | \$ | Exhibit 3 | \$ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Exhibit 5 | | Exhibit 5 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Exhibit 8 | | Exhibit 8 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Total | \$ | Total | \$ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 3. Determine that the purpose of the loans has been documented; along with any loans not expected to be paid with one year. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 4. Determine that advances to/from other funds tie to the amounts on Exhibits 3, 5 and 8. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 20%;">Advances to other funds</td> <td style="width: 10%;"></td> <td style="width: 10%;">Advances From Other Funds</td> <td style="width: 10%;"></td> <td style="width: 10%;"></td> <td style="width: 10%;"></td> </tr> <tr> <td>Exhibit 3</td> <td style="text-align: right;">\$</td> <td>Exhibit 3</td> <td style="text-align: right;">\$</td> <td></td> <td></td> </tr> <tr> <td>Exhibit 5</td> <td></td> <td>Exhibit 5</td> <td></td> <td></td> <td></td> </tr> <tr> <td>Exhibit 8</td> <td></td> <td>Exhibit 8</td> <td></td> <td></td> <td></td> </tr> <tr> <td>Total</td> <td style="text-align: right;">\$</td> <td>Total</td> <td style="text-align: right;">\$</td> <td></td> <td></td> </tr> </table> | Advances to other funds | | Advances From Other Funds | | | | Exhibit 3 | \$ | Exhibit 3 | \$ | | | Exhibit 5 | | Exhibit 5 | | | | Exhibit 8 | | Exhibit 8 | | | | Total | \$ | Total | \$ | | | | | |
| Advances to other funds | | Advances From Other Funds | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Exhibit 3 | \$ | Exhibit 3 | \$ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Exhibit 5 | | Exhibit 5 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Exhibit 8 | | Exhibit 8 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Total | \$ | Total | \$ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 5. Determine that the purpose of the advances has been documented along with any advances not | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

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| | expected to be paid with one year. | | | | | | |
| 6. | Determine that transfers in/out tie to the amounts on Exhibit 4 and 6. | | | | | | |
| | Transfers In | | Transfers Out | | | | |
| | Exhibit 4 | \$ | Exhibit 4 | \$ | | | |
| | Exhibit 6 | \$ | Exhibit 6 | \$ | | | |
| 7. | Determine that the purpose of transfers has been documented. | | | | | | |
| 8. | Determine that reserved fund equity amounts have been established for advances to other funds. | | | | | | |

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| Intergovernmental Receivables. | | | | | | | |
| 1. | Determine that all material intergovernmental receivables are disclosed for governmental activities by individual type of revenue. Immaterial revenue amounts can be listed as other revenue. However, if there is only one type of receivables identify the revenue. | | | | | | |
| 2. | Determine that the governmental activities intergovernmental receivables balance ties to the amount on Exhibit 3. | | | | | | |
| 3. | Determine that all material intergovernmental receivables are disclosed for business-type activities by individual type of revenue. Immaterial revenue amounts can be listed as other revenue. However, if there is only one type of receivables identify the revenue. | | | | | | |
| 4. | Determine that the business-type activities intergovernmental receivables balance ties to the amount on Exhibit 5. | | | | | | |

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| Loans Receivable. | | | | | | | |
| 1. | Determine if the county has loaned money to any outside entities. | | | | | | |
| 2. | Disclose the date of the loan, interest rate, maturity date and balance payable of loans to outside entities. | | | | | | |
| 3. | Determine that the loans receivable balance ties | | | | | | |

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| | to Exhibit 1 and 3. | | | |
| 4. | Determine if corresponding debt related to a loans receivable has been included in long-term debt. (CDBG loans which the county is to repay to MDA) | | | |
| 5. | Determine if any additional information would be relevant and useful for full disclosure. | | | |

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| Capital Assets | | | | |
| Governmental Activities | | | | |
| 1. | Determine all terminology is relevant. Delete any class of assets not used. | | | |
| 2. | October 1 capital assets balance ties to prior year capital asset ending balances. October 1 accumulated depreciation balances ties to prior year accumulated depreciation ending balances. | | | |
| 3. | Determine that adjustments made to the capital assets are adequately explained in the note disclosure. | | | |
| 4. | The September 30 balance, capital assets, net ties to capital asset amounts on Exhibit 1 and 3-1. | | | |
| 5. | Additions to leased property under capital leases should tie to the additions to the long-term debt for capital leases. If the additions do not tie, due to a down payment, trade-in or other reason, document the reason for the difference. | | | |
| 6. | Assets moved between asset categories due to reclassification should be shown as an adjustment. (Paid out leased property under capital lease, assets moved to correct prior year errors or assets moved from construction in progress) The corresponding accumulated depreciation at October 1 for these assets should be shown as an adjustment to accumulated depreciation. The current year depreciation expense should be shown as an addition to accumulated depreciation. | | | |
| Business-type Activities | | | | |
| 7. | Determine all terminology is relevant. Delete any class of assets not used. | | | |
| 8. | October 1 capital assets balances ties to prior | | | |

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| | | | | |
|-----|---|--|--|--|
| | year capital asset ending balances. October 1 accumulated depreciation balances ties to prior year accumulated depreciation balances. | | | |
| 9. | Determine that adjustments made to the capital assets are adequately explained in the note disclosure. | | | |
| 10. | The addition amounts ties to acquisition and construction of capital assets amount on Exhibit 7. | | | |
| 11. | The September 30 balance, capital assets, net ties to capital assets amounts on Exhibit 1 and 5. | | | |
| 12. | The additions to accumulated depreciation ties to depreciation expense on Exhibit 6. | | | |
| 13. | Additions to leased property under capital leases should tie to the additions to the long-term debt for capital leases. If the additions do not tie, due to a down payment, trade-in or other reason, document the reason for the difference. | | | |
| 14. | Assets moved from categories due to reclassification should be shown as an adjustment. (Such as, assets moved from leased property under capital lease) The corresponding accumulated depreciation should be shown as an adjustment. | | | |
| | | | | |
| 15. | Insert a capital asset schedule for discretely presented component units, if applicable. | | | |
| 16. | Report the amount of depreciation expense charged to the functional activity (general government, public safety, etc.). | | | |
| 17. | Commitments – Determine that any significant long-term commitment is described, along with the remaining financial commitment and expected date of completion. Consider the significance of remaining cost to be charged to the construction in progress accounts. | | | |

| | | Initials | Page Ref. | Comments |
|------------------------------|---|----------|-----------|----------|
| Claims and Judgments. | | | | |
| 1. | Determine the need for disclosure and if a liability should be booked in the financial statements. A liability should be booked if both | | | |

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**GF-26 QUALITY CONTROL CHECKLIST
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| | | | | |
|----|---|--|--|--|
| | of the following 2 conditions are met: 1) Information available before the financial statements are issued indicates that it is probable that an asset had been impaired or a liability had been incurred at the date of the financial statements. 2) The amount of the loss can be reasonably estimated. | | | |
| 2. | Determine if a disclosure is needed for any of the following: Worker compensation Employee health and accident coverage MS Public Entity Employee Benefit Trust or a risk pool. Tort liability Any other liability | | | |

| | | Initials | Page Ref. | Comments |
|--------------------------|---|----------|-----------|----------|
| Operating Leases. | | | | |
| 1. | Determine that all terminology is relevant. | | | |
| 2. | Determine that annual requirements information is supported by permanent file documentation and by a workpaper recapping the annual requirements for the next 5 years and then in 5 year increments thereafter. | | | |
| 3. | Determine that total rentals information is supported by permanent file documentation. | | | |

| | | Initials | Page Ref. | Comments |
|------------------------|--|----------|-----------|----------|
| Capital Leases. | | | | |
| As Lessor | | | | |
| 1. | Determine that all terminology is relevant. | | | |
| 2. | Determine the classes of property amounts agrees with the county's original cost of the asset. | | | |
| 3. | Determine that annual requirements information is supported by permanent file documentation and by a workpaper recapping the principal and interest requirements for the next 5 years and then in 5 year increments thereafter | | | |
| 4. | Determine that the principal portion of the present value of the net minimum lease | | | |

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**GF-26 QUALITY CONTROL CHECKLIST
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| | | | | |
|-------------------|---|--|--|--|
| | receivables is shown as deferred revenue liability on Exhibit 3. | | | |
| 5. | Determine that the interest portion of the present value of the net minimum lease receivables is shown as deferred revenue liability on Exhibit 3 and on Exhibit 1. | | | |
| 6. | Determine that the amount of rentals received from the lease is appropriately shown on Exhibit 4 as lease principal payments. | | | |
| As Lessee: | | | | |
| 7. | Determine that leased property under capital lease amounts ties to the capital asset note disclosure amount for leased property under capital lease. | | | |
| 8. | Determine that annual requirements information is supported by permanent file documentation and by a workpaper recapping the principal and interest requirements for the next 5 years and then in 5 year increments thereafter. | | | |
| 9. | Determine that the total principal amounts tie to long-term debt note amounts for (1) schedule of debt outstanding for capital leases and (2) the summary of changes in long-term liabilities and obligations. | | | |

| | | Initials | Page Ref. | Comments |
|-------------------------|--|----------|-----------|----------|
| Short-term Debt. | | | | |
| 1. | Determine that all short-term debt activity for the year has been summarized. This summary schedule should include any short-term debt activity during the year even if debt is no longer outstanding at September 30. | | | |
| 2. | Determine that the amount of short-term debt outstanding agree with Exhibit 1 and 3. | | | |
| 3. | Determine that the interest rate, maturity date and purpose of the debt is disclosed. | | | |

| | | Initials | Page Ref. | Comments |
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| Long-term Debt. | | | | |
| The following applies to both governmental activities and business-type activities, unless noted. | | | | |
| 1. | Determine that individual listings of long-term debt obligations are correctly classified by debt | | | |

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**GF-26 QUALITY CONTROL CHECKLIST
 FOR THE YEAR ENDED SEPTEMBER 30, 2009**

| | | | | |
|----|--|--|--|--|
| | <p>type and are supported by permanent file workpapers. Verify any changes in the interest rate or final maturity date from the prior year report and note the reason for the change. Interest rates should be the rates in effect from the year end date through the remainder of the debt issue.</p> | | | |
| | <p>Determine that debt listed in the prior year as a subsequent event has been added as debt in the current year. If not, explain why.</p> | | | |
| 2. | <p>Determine that annual requirements information is supported by permanent file documentation and by a workpaper recapping the principal and interest requirements for the next 5 years and then in 5 year increments thereafter.</p> | | | |
| 3. | <p>Determine the county has not exceeded its debt limitation requirements. Edit the <u>Legal Debt Margin</u> disclosure for the percentage of outstanding debt to the assessed value of county taxable property, using the latest property assessments.</p> | | | |
| 4. | <p>Determine if any debt issues have been refunded or defeased. Disclose the reason for the refunding and the amount of defeased bonds outstanding from prior years' defeasance of debt.</p> | | | |
| 5. | <p>Summary of changes in long-term liabilities and obligations schedule <u>Governmental Activities</u> Determine that October 1 balances tie to prior year long-term debt note ending balances.</p> | | | |
| 6. | <p>Determine that debt obligations issued during the year are reported on Exhibit 4 as either "long-term capital debt issued" or "long-term non-capital debt issued" under other financing sources (uses).</p> | | | |
| | <p>Additions to debt obligations General obligation bonds Limited obligation bonds Special assessment debt Equipment notes Capital leases Other loans Total per Exhibit 4:</p> | <p>\$ \$</p> | | |

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| | | | | | |
|-----|---|--------------------------------------|--|--|--|
| 7. | Determine that debt obligation reductions during the year are reported on Exhibit 4 as debt service principal amount. | | | | |
| | Reductions to debt obligations General obligation bonds Limited obligation bonds Special assessment debt Equipment notes Capital leases Other loans Total per Exhibit 4 | \$ \$ | | | |
| 8. | Determine that the September 30 balances for the individual types of debt ties to the individual listing of debt obligations (number 1 above). | | | | |
| 9. | Determine that the September 30 balances for the individual types of debt ties to the annual debt service requirements for debt obligations (number 2 above) | | | | |
| 10. | Determine that the amounts due within one year agrees to the amount per the annual debt service requirements disclosure. | | | | |
| 11. | Determine that the September 30 balances ties to Exhibit 1 amounts | | | | |
| | Due within one year Capital related debt Non-capital related debt Due in more than one year Capital related debt Non-capital related debt Total | \$ \$ \$ \$ \$ | | | |
| 12. | <u>Business-type activities</u> Determine that October 1 balances tie to the prior year long-term debt note ending balance. | | | | |
| 13. | Determine that debt obligations issued during the year are reported on Exhibit 7 as “proceeds of long-term debt” as either (1) cash flows from noncapital financing activities or (2) cash flows from capital and related financing activities. | | | | |
| | Additions to debt obligations: General obligation bonds Limited obligation bonds Special assessment debt Equipment notes | \$ | | | |

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|-----|--|------------------------------|--|--|--|
| | Capital leases Other loans Total per Exhibit 7 | \$ | | | |
| 14. | Determine that debt obligations reductions tie to Exhibit 7 principal paid on long-term debt or principal paid on short-term debt as either (1) cash flows from noncapital financing activities or (2) cash flows from capital and related financing activities. | | | | |
| | Reductions to debt obligations General obligation bonds Limited obligation bonds Equipment notes Capital leases Other loans Total Exhibit 7 | \$ \$ | | | |
| 15. | Determine that the September 30 balances for the individual types of debt ties to the individual listing of debt obligations (number 1 above). | | | | |
| 16. | Determine that the September 30 balances for the individual types of debt ties to the annual debt service requirements for debt obligations (number 2 above) | | | | |
| 17. | Determine that the amounts due within one year agrees to the amount per the annual debt service requirements disclosure. | | | | |
| 18. | Determine that the September 30 balances ties to Exhibit 1 amounts | | | | |
| | Due within one year Capital related debt Non-capital related debt Due in more than one year Capital related debt Non-capital related debt Total | \$ \$ \$ \$ \$ | | | |
| 19. | Determine that the September 30 balances ties to Exhibit 5 liability amounts. | | | | |
| 20. | Determine that federal funds that will be paid back to the state or federal government are reported as proceeds of other debt-federal programs, rather than as federal revenue. | | | | |
| 21. | For new capital lease obligations, determine that a corresponding expenditure, coded to the appropriate expenditure account (administrative, | | | | |

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| | | | |
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| public works, etc.) is recorded to offset the obligation proceeds shown in other financing sources on Exhibit 4 and 7. | | | |
|--|--|--|--|

| | Initials | Page Ref. | Comments |
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| Deficit Fund Balances of Individual Funds. | | | |
| 1. Determine that all funds with a deficit fund balance or deficit net assets are disclosed by individual fund names. | | | |
| 2. Determine that amounts listed tie to amounts reported on Exhibit 3 and Exhibit 5 for General Fund and major funds. | | | |

| | Initials | Page Ref. | Comments |
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| Contingencies. | | | |
| 1. Disclose any material instances of noncompliance with a federal grant. | | | |
| 2. Disclose any litigation pending or outstanding at year-end. | | | |
| 3. Disclose any general obligation debt contingencies and the amount outstanding at year-end. | | | |
| 4. Disclose any hospital revenue bonds (note) contingencies and the amount outstanding at year-end. | | | |

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| No Commitment Debt. | | | |
| 1. Determine that all terminology is relevant. | | | |
| 2. Determine that all no commitment debt is disclosed along with the amount outstanding at year-end. | | | |

| | Initials | Page Ref. | Comments |
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| Segment Information for Enterprise Funds. | | | |
| 1. Determine that note is used when there are 2 or more enterprise funds. | | | |
| 2. Determine that the purpose of the enterprise funds is disclosed. | | | |
| 3. Determine that the information reported ties to the combined totals reported on Exhibits 5, 6, and 7. | | | |

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| Related Organizations | | | | |
| 1. | Disclose any related organizations. A related organization is an organization for which the county, as primary government, is not financially accountable because it does not impose will or have a financial benefit or burden relationship, even though the county appoints a voting majority of the organization's governing board. | | | |

| | | Initials | Page Ref. | Comments |
|------------------------|--|----------|-----------|----------|
| Joint Ventures. | | | | |
| 1. | Disclose any joint ventures. A joint venture is a legal entity or other organization that results from a contractual agreement and that is owed, operated or governed by two or more participants as a separate and specific activity subject to joint control, in which the participants retain (a) an ongoing financial interest or (b) an ongoing financial responsibility. | | | |

| | | Initials | Page Ref. | Comments |
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| Jointly Governed Organizations. | | | | |
| 1. | Disclose any jointly governed organizations. A jointly governed organization is a regional government or other multigovernmental arrangement that is governed by representatives from each of the governments that create the organization, but that is not a joint venture because the participants do not retain an ongoing financial interest or responsibility. | | | |

| | | Initials | Page Ref. | Comments |
|--------------------------------------|---|----------|-----------|----------|
| Defined Benefit Pension Plan. | | | | |
| 1. | Determine that the county's contributions of state retirement (employer's share only) to PERS for the current year is reported and is supported by workpaper. | | | |
| 2. | Determine that the county's contributions of state retirement for the 2 previous years agrees with | | | |

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| amounts in the prior year's report. If amounts are different than reported in the prior year report, then explain the reason for the differences. | | | |
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| | Initials | Page Ref. | Comments |
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| Subsequent Events. | | | |
| 1. Determine that the appropriate disclosure of subsequent events is made of any events occurring from the fiscal year end date through the date of the audit report. | | | |

| | Initials | Page Ref. | Comments |
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| Extraordinary Items and/or Special items. | | | |
| 1. Determine that any extraordinary items or special items are adequately disclosed. The occurrence of these items will be rare. | | | |

| | Initials | Page Ref. | Comments |
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| General Note Disclosure Reminders. | | | |
| 1. Foot and crossfoot all notes. Indicate tick-marks on notes. | | | |
| 2. Auditor-in-charge should initial and date each page of the notes to the financial statements. | | | |
| 3. If any notes have been deleted then the remaining notes have been renumbered. | | | |

| | Initials | Page Ref. | Comments |
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| Required Supplemental Information. | | | |
| Budgetary Comparison Schedule | | | |
| 1. The budgetary comparison schedule should be completed for the General Fund and each major special revenue fund. | | | |
| 2. Determine that the budgeted amounts reported tie to a copy of the approved original budget and the final approved amended budget as filed in the workpapers. | | | |
| 3. Determine that the actual amounts reported tie to the cash combinations and transaction | | | |

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| | | | | |
|---|--|--|--|--|
| | worksheets. | | | |
| Budget/GAAP Reconciliation. | | | | |
| 1. | Determine that note is relevant. Note will be deleted if budget qualification exists. | | | |
| 2. | Determine that excess of revenues and other sources over (under) expenditures budget (cash) basis ties with corresponding actual figure in the budgetary comparison schedule. | | | |
| 3. | Determine that excess of revenues and other sources over (under) expenditures GAAP basis ties to net changes in fund balances on Exhibit 4. | | | |
| 4. | Determine that all necessary reconciling items are included in note. | | | |
| Excess of Actual Expenditures Over Budget in Individual Funds. | | | | |
| 1. | Determine that all funds with an excess of actual expenditures over budgeted expenditures are listed in the correct fund category and in the correct amount. Since this is a legal compliance requirement, consider a state legal compliance finding for funds in violation. | | | |
| Unbudgeted Funds. | | | | |
| 1. | Determine that any unbudgeted fund are reported by individual fund name. Since this is a legal compliance requirement, consider a state legal compliance finding for funds in violation. | | | |

| Supplemental Information | | Initials | Page Ref. | Comments |
|---|---|----------|-----------|----------|
| Schedule of Expenditures of Federal Awards | | | | |
| 1. | Determine that the schedule includes all federal expenditures. | | | |
| 2. | Determine that federal awards are listed in CFDA number order. Identify major programs with an asterisk. | | | |
| 3. | Determine that accompanying notes are complete. Note A will always be needed. | | | |
| 4. | Complete the data collection form online. The federal awards should be listed in the same order as on the schedule of expenditures of federal awards. | | | |

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| Reconciliation of Operating Costs of Solid Waste | | | | |
|---|--|--|--|--|
| 1. | Determine that the reconciliation is prepared when applicable. | | | |

| | Special Reports | Initials | Page Ref. | Comments |
|----|---|----------|-----------|----------|
| A. | Report on internal control over financial reporting and on compliance and other matters based on an audit of the financial statements performed in accordance with Government Auditing Standards. | | | |
| B. | Report on compliance with requirements applicable to each major program and internal control over compliance in accordance with OMB circular A-133. | | | |
| C. | Report on central purchasing system, inventory control system and purchase clerk schedules. | | | |
| D. | Limited internal control and compliance review management report. | | | |
| 1. | Determine which special reports will be needed. Reports A, C and D will always be required. Report B is used only if there is a single audit. | | | |
| 2. | Determine that the same date appears on all the special reports. This should also be the date that appears on the opinion report. (Audit Report Date) | | | |

| Report on internal control and compliance (Report A above). | | | | |
|--|---|--|--|--|
| 1. | Determine that the appropriate qualifications are disclosed. (Will be the same as reported in the opinion report). | | | |
| 2. | Determine that any internal control or compliance findings to be reported are included in the Schedule of Findings and Questioned Costs Section 2. List the applicable finding numbers: Internal Control Finding Numbers Compliance Findings Numbers | | | |
| 3. | <u>Internal Control</u> Determine that the correct paragraph(s) has been selected based on the absence or presence of internal control findings reported. | | | |

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| | Determine that the finding reference number(s) reported agrees to the Schedule of Findings. | | | |
| 4. | <u>Compliance</u> Determine that the correct paragraph(s) has been selected based on the absence or presence of compliance findings reported. Determine that the finding reference number(s) reported agrees to the Schedule of Findings. | | | |

| | | Initials | Page Ref. | Comments |
|---|---|----------|-----------|----------|
| Report on Compliance with requirements applicable to each major program (Report B above) | | | | |
| 1. | Determine report is needed. Only applicable if a single audit is required. | | | |
| 2. | Determine that any compliance or internal control findings to be reported are included in the Schedule of Findings and Questioned Costs Section 3. List the applicable finding numbers: Compliance Findings Numbers Internal Control Finding Numbers | | | |
| 3. | <u>Compliance</u> Determine that the correct paragraph(s) has been selected based on the absence or presence of compliance findings reported. Determine that the finding reference number(s) reported agrees to the Schedule of Findings. | | | |
| 4. | <u>Internal Control</u> Determine that the correct paragraph(s) has been selected based on the absence or presence of internal control findings reported. Determine that the finding reference number(s) reported agrees to the Schedule of Findings. | | | |

| | | Initials | Page Ref. | Comments |
|--|--|----------|-----------|----------|
| Report on Central Purchasing (Report C above) | | | | |
| 1. | Determine that necessary findings are included in this report. | | | |
| 2. | Determine the correct opinion was selected. | | | |
| 3. | Determine that the 3 purchase schedules are completed. | | | |

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**GF-26 QUALITY CONTROL CHECKLIST
 FOR THE YEAR ENDED SEPTEMBER 30, 2009**

| | | Initials | Page Ref. | Comments |
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| Report on Limited Internal Control and Compliance Review Management Report | | | | |
| 1. | Determine that necessary findings are included in this report. The findings will be state legal compliance findings and internal control findings which are NOT material to the financial statements. Refer to the planning materiality worksheet to determine if the results of a finding are material to the county's financial statements. The internal control findings will be mainly from the Circuit Clerk and Sheriff Offices. Finding should not reference Section 7-7-211. | | | |
| 2. | Determine that the correct paragraph is selected based on the instances of noncompliance. | | | |
| 3. | Determine that any exceptions are disclosed, including the official or employees name, amount and disposition of the demand. Note if repayment has been made or that the matter has been turned over to the Investigative Division of the Office of the State Auditor. | | | |

| | | Initials | Page Ref. | Comments |
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| Schedule of Findings and Questioned Costs | | | | |
| 1. | Determine that the title is correct. If no single audit, "and questioned costs" should be deleted from the title and it should read "Schedule of Findings and Responses." | | | |
| 2. | <u>Section 1: Summary of Auditor's Results</u> Determine that the answers to the questions agree to the audit reports. | | | |
| 3. | Determine that questions 4 through 10 are deleted when there is no single audit. | | | |
| 4. | <u>Section 2 and 3</u> Determine that findings are written and responses are obtained from the official or employee. Findings should be supported by documentation. The official or employee should provide a signed written response. Code section should not be used in internal control findings. | | | |
| 5. | Determine when a single audit finding is required, that a corrective action plan is obtained from the county and is on their letterhead. | | | |

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| | When a single audit finding is required, the responses will not be included in section 2 or 3, they should be part of the corrective action plan. | | | |
| 6. | Determine a summary schedule of prior audit findings is obtained when necessary from the county and is on the county's letterhead. The summary schedule is necessary if there are prior year single audit findings. | | | |