

STATE OF SOUTH CAROLINA
TAX REVENUES CLOSING PACKAGE

2002

REVIEWER CHECKLIST

FISCAL YEAR _____

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Reviewer's Signature:	
Date Last Review Step Was Completed:	
REVIEW STEP	YES/NO
Is the reviewer of the Tax Revenues Closing Package someone other than the person who prepared it?	
Did the preparer and reviewer <i>sign</i> the Tax Revenues Closing Package (not just type or rubber-stamp their names)?	
Did the preparer and reviewer show their titles and telephone numbers?	
Can all amounts reported on the Tax Revenues Closing Package be traced back to official agency accounting records or to working papers?	
Do the completed closing package forms reflect implementation of all changes in closing package instructions for this year, if any, that apply to your agency?	
Are differences between the closing package amounts reported in the current-year and those reported last year either (1) small or (2) explained (as to reasons) in working papers retained for audit purposes?	
Did you complete all three of the Tax Revenue Closing Package summary forms (GAAP Forms 3.2.1 through 3.2.3) for each GAAP fund that collects tax revenues?	