

STATE OF SOUTH CAROLINA
LOANS RECEIVABLE CLOSING PACKAGE
REVIEWER CHECKLIST

2002

At June 30, _____

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Reviewer's Signature:	
Date Last Step Was Completed:	
REVIEW STEP	YES/NO
Is the reviewer of each form someone other than the person who prepared it?	
Did the preparer and reviewer sign the form(s) (not just type or rubber-stamp their names)?	
Did the preparer and reviewer show their titles and telephone numbers?	
Can all amounts reported on each form be traced back to official agency accounting records or to working papers?	
Do the completed form(s) reflect implementation of all changes in closing package instructions for this year, if any, that apply to your agency?	
Are differences between the amounts reported on the form(s) in the current-year and those reported last year either (1) small or (2) explained (as to reason) in working papers retained for audit purposes?	
Does the beginning balance on each form agree to the ending balance reported on last year's form?	
Do any decreases in Loan/Note Receivables for loan/note principal repayments agree to amounts recorded on STARS during the fiscal year? (NOTE: See Appendix E-2 of the <i>GAAP Procedures Manual</i> for STARS loan/note principal repayment revenue object codes corresponding to GAAP Revenue Code 0920.)	
Did you report an estimated Allowance for Uncollectible Loan/Note Receivables if applicable?	
Did you report both the Current and Non-Current portions of your Net Loan/Note Receivables if applicable?	
Did you report an amount for loan/note receivables interest earned on or before June 30, but not received at June 30?	