

STATE OF SOUTH CAROLINA
 REFUND RECEIVABLES CLOSING PACKAGE
 REVIEWER CHECKLIST
 FISCAL YEAR _____

2002

Page 1 of 1

Reviewer's Signature:	
Date Last Review 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 <i>sign</i> the Refund Receivables forms (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 Refund Receivables Closing Package form 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?	
Do amounts reported as Refund Receivables at June 30 exclude amounts owed from other State agencies?	
Do amounts reported as Refund Receivables at June 30 <u>exclude</u> any refunds of expenditures deposited in fiscal month 13? (Note: The Comptroller General's Office will automatically record these amounts as receivable.)	
Are your agency's refund receivables reported under the proper GAAP expenditure category? (Note: You must first determine the STARS expenditure object codes from which the refunds were originally paid. Then, refer to Appendix C (for Governmental Funds) and Appendix D (for Enterprise, Internal Service, or Trust Funds) for GAAP expenditure categories corresponding to these STARS expenditure object codes.)	
Did you report an estimated Allowance for Uncollectible Refund Receivables if applicable?	
Did you report both the Current and Non-Current portions of your Net Refund Receivables if applicable?	