

STATE OF SOUTH CAROLINA
 MISCELLANEOUS REVENUES CLOSING PACKAGE
 REVIEWER CHECKLIST
 Fiscal Year _____

2002

Reviewer's Signature:

Date Last Review Step Was Completed:

The following questions apply to all Miscellaneous Revenues Closing Package forms.

| REVIEW STEP | YES/NO |
|--|--------|
| Is the reviewer of the Miscellaneous Revenues Closing Package someone other than the person who prepared it? | |
| Did the preparer and reviewer <i>sign</i> the Miscellaneous Revenues Closing Package 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 the Miscellaneous Revenues Closing Package forms 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 determine whether your agency had \$1 million or more in revenue object codes that translate to GAAP revenue codes 0050, 0200, or 0550 (using Appendix E-2)? | |
| Did you complete a Form for each GAAP fund that collects any miscellaneous revenues? | |
| Did you make sure that <u>none</u> of the reported revenue amounts were received from another State agency? | |
| Did you report only those revenues that translate to GAAP revenue codes for Fees (0050), Charges for Services and Commodities (0200), and Fines, Forfeits, and Penalties (0550)? | |
| Does your Accounts Receivable amount include both current and non-current receivables? | |
| Did you report an Allowance for Uncollectible Accounts, if applicable? | |
| Did you report Deferred Revenue on STARS for your agency's applicable Miscellaneous Revenues collected at June 30, but not yet earned? | |