

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?	