

STATE OF SOUTH CAROLINA
 CASH AND INVESTMENTS CLOSING PACKAGE
 REVIEWER CHECKLIST
 FISCAL YEAR _____

2002

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Reviewer's Signature:	
Date Last Review Step Was Completed:	
REVIEW STEP	YES/NO
Is the reviewer of the cash and investments closing package someone other than the person who prepared it?	
Did the preparer and reviewer <i>sign</i> the cash and investments 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 cash and investments 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 report all petty cash accounts for your agency?	
Did you report the <u>authorized</u> balance for your petty cash accounts?	
Did your agency report all composite reservoir bank accounts applicable to your agency?	
Did you report the <u>book</u> balance at June 30 for these bank accounts?	
Did you separately identify any cash in escrow associated with the State Treasurer's Office Master Lease Program?	
Did you report all investments applicable to your agency that are <u>not</u> under the State Treasurer's direct control?	
Did you enter the June 30 balance using the historical <u>cost</u> of the investment in the Reported Amount column?	
Did you enter the June 30 balance using the fair value of the investment in the Fair Value column?	
If you used something other than quoted market price information to establish the fair value of any investment, did you attach a separate page describing the method and significant assumptions you used?	