

STATE OF SOUTH CAROLINA
 COMPENSATED ABSENCES CLOSING PACKAGE
 REVIEWER CHECKLIST
 FISCAL YEAR _____

2002

Page 1 of 2

Reviewer's Signature:	
Date Last Review Step Was Completed:	
REVIEW STEP	YES/NO
Is the reviewer of the Compensated Absences Summary Form someone other than the person who prepared it?	
Did the preparer and reviewer <i>sign</i> the Compensated Absences Summary Form (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 Compensated Absences Closing Package be traced back to official agency accounting records or to working papers?	
Does the completed closing package form 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?	
Does the Summary Form include amounts for FLSA-exempt employees and part-time employees (as well as for FLSA non-exempt employees and full-time employees)?	
When the amounts reported on the Summary Form were computed, did the preparer use the <i>entire</i> June 30 leave balance for each employee subject to this closing package? (The reviewer may review a <i>sample</i> of employee balances, including his/her own balance.)	
If there were any general pay increases included in July 1 paychecks or other pay increases effective in June but not paid until the new fiscal year, are these amounts included in the computation of amounts reported on the Summary Form? (The reviewer may review a <i>sample</i> of employee pay rates, including his/her own rate.)	
Are terminated employees, INCLUDING JUNE RETIREES, excluded from the amounts reported on the Summary Form?	

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Are fringe benefits excluded from the amounts reported on the Summary Form?	
Has a "0" been entered on the Summary Form for each of the specified leave categories having a zero balance?	
Are amounts reported in the correct GAAP fund and entered into the appropriate section of the Summary Form?	
Is each section of the Compensated Absences Summary Form totaled correctly?	
Is the number of employees earning annual leave entered at the bottom of the form? This number should be expressed in full-time equivalents.	