

CASWELL AUDIT TRACKER AS OF 3.18.25

Category or Fund Type	Description	Notes	FY23 Target Completion Date	FY23 Status	FY24 Status
All	Auditor Detail Testing	98% Complete	TBD	In-Progress	
Compliance	Single Audit	SEFSA and Single Audit Testing		Complete	
Cash	Bank Reconciliation	Dept Social Services For Client Services		Complete	In-Progress
Cash	Bank Reconciliation	Confidential Informant Fund		Complete	Ready for Audit
Cash	Bank Reconciliation	Inmate Trust Account		Complete	In-Progress
Cash/099	Bank Reconciliation	Central Depository - Everything Runs Through This Account		Complete	In-Progress
Cash	Bank Reconciliation	Money Market		Complete	Ready for Audit
Cash	Bank Reconciliation	Wageworks Runs Through This Account		Complete	Ready for Audit
Cash	Bank Reconciliation	NCCMT - General		Complete	Ready for Audit
Cash	Bank Reconciliation	NCCMT - School Cap Outlay		Complete	Ready for Audit
Cash	Bank Reconciliation	NCCMT - School Construction		Complete	Ready for Audit
Cash	Bank Reconciliation	CoSquare		Complete	Ready for Audit
Cash	Bank Reconciliation	Opioid		Complete	Ready for Audit
A/R	Workpapers	Prepare A/R Lead Sheet		Complete	
A/P	Workpapers	Prepare A/P Lead Sheet		Complete	
Pension / 720	Actuarial Valuation (GASB 73)	LEOSSA		Complete	
OBEP	Actuarial Valuation (GASB 75)	Health Benefits		Complete	
Leases	GASB 87 Presentation	Will post entries once auditors review		Complete	
SBITAs	GASB 96 Presentation	Will post entries once auditors review		Ready for Audit	
ALL	Reconciliation	Due To / Froms		Ready for Audit	
ALL	Preliminary Trial Balance	Budgets Balance/Funds Balance		Complete	
Prop Tax	Property Tax	GF / Towns / FDs		Ready for Audit	In-Progress
Payroll	Payroll 941 Reconciliations			Complete	
General	Sales Tax	Validate FD amounts		Complete	
General	Payroll Liabilities			Complete	
General	NCVTS	Verify Fire Depts in 200		Complete	
General	General Fund	Budget versus Actual Analysis		Complete	
General	Court Facility Fund	Finished 7/29		Complete	
General	Autom Enhance & Preserv (Rod)			Complete	
General	Department Of Social Svcs	Book Transfers after A/P		Complete	
General	Public Health	Book Transfers after A/P		Complete	
General	Library Fund	Book Transfers after A/P		Complete	
General	Revaluation Fund			Complete	
General	Capital Reserve School C			Complete	In-Progress
General	Special Separation Trust	Post Transfer from General Fund		Complete	
Sp Rev	Family Services Of Caswell	Record Receivables		Complete	In-Progress
Sp Rev	Occupancy Tax	Move CCTDA to New Fund		Complete	In-Progress
Sp Rev	Section 8 Housing Authority			Complete	In-Progress
Sp Rev	Special Fire District Fund	Property Tax Recon		Complete	
Sp Rev	Special Fire District Fund	NCVTS Recon		Complete	
Sp Rev	Special Fire District Fund	Sales Tax Recon		Complete	
Sp Rev	Opioid Funds			Complete	Ready for Audit
Sp Rev	Emergency Tel Sys Fund	Reconcile to PSAP Report		Complete	In-Progress
Sp Rev	Mini Grant Project Fund			Complete	
Sp Rev	American Recovery Reinvest Act	Adjust Deferred Revenues & Transfer to GF		Complete	In-Progress
Sp Rev	Special Revenue Fund			Complete	In-Progress
Sp Rev	Revolving Loan Fund	Reconcile Loan Payments		Complete	
Sp Rev	Riverside Furniture Project			Complete	In-Progress
Custodial	DSS Agency Fund			Complete	

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Custodial	Jail Inmate			Complete	
Custodial	Property Tax Agency Fund			Complete	
Custodial	Fines & Forfeitures Agency			Complete	Ready for Audit
Custodial	Register Of Deeds	Reclass Excise to General Fund		Complete	In-Progress
Cap Proj	PSBCF Capital Projects			Complete	
Cap Proj	Caswell County Sch Projects			Complete	In-Progress
Enterprise	Solid Waste Management Fund			Complete	
Enterprise	Solid Waste Management Fund	Fixed Assets		Complete	In-Progress
Enterprise	Caswell Div Transportation			Complete	
Enterprise	Caswell Div Transportation	Fixed Assets		Complete	In-Progress
Non-Reporting	General Capital Assets			Complete	In-Progress
Non-Reporting	Gen Long Debt			Complete	

Legend	
Status Updates: If date is shaded, indicates status has changed since last report. If now "Ready for Audit" the date will be cleared the following week.	
In-Progress	County Staff is working on the item
Behind	Did not make Target Date
Issue	An issue exists that is causing delay
Ready for Audit	County Staff has completed their work and awaiting review by auditor
JE Needed	Staff has completed analysis and needs to make final journal entries pending completion of related items.
Complete	County Staff and Auditor work is complete
Not Yet Started	County Staff has not begun analysis work