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Auditor's Schedule of Procedures

CliftonLarsonAllen LLP will perform the following procedures for each agency (applicant) requesting certification. The time period of the required procedures will be sent to each agency with their application for certification. The agency is required to submit trust account records cover 50% or more of their trust activities.

1. Trace the reconciled trust account bank statements to the financial statements for a predetermined selected month. If an agency has more than one trust account, we will test accounts comprising more than 50% of the agencies' activities.
2. Compare the reconciled balance in the trust accounts as of the predetermined selected month, to the total trust liability as recorded by the applicant on the application. If an agency has more than one trust account, we will test accounts comprising more than 50% of the agencies' activities.
3. From the deposit listing provided by the applicant, select 3 debtor payments and determined that the supporting documentation for the receipt, and the remittance paid to the creditor include the following and that the amounts presented by the member agreed to the support:
 - a. Copy of the check or other support for payment.
 - b. Deposit slip or daily receipt listing of including the specific item selected.
 - c. Bank statement noting the specific deposit, which includes selected payment.
 - d. Copy of cancelled check to creditor or other support of payment.
 - e. Copy of statement to creditor detailing the specific debtor payment.
 - f. Bank statement noting the clearing of the check to the creditor