

COUNTY 2017 Audit Programs

June 30, 2017

**OPINION, DISCLOSURES AND
OTHER REPORT INFORMATION**

A. Independent Auditor's Report on the financial statements:

1. Type of opinion rendered for each opinion unit and reason for modification of opinion, if applicable:

<input type="checkbox"/> Governmental Activities	U	Q	D	A
<input type="checkbox"/> Business Type Activities	U	Q	D	A
<input type="checkbox"/> Major Fund – General	U	Q	D	A
<input type="checkbox"/> Major Fund – Mental Health	U	Q	D	A
<input type="checkbox"/> Major Fund – Rural Services	U	Q	D	A
<input type="checkbox"/> Major Fund – Secondary Roads	U	Q	D	A
<input type="checkbox"/> Major Fund – Debt Service	U	Q	D	A
<input type="checkbox"/> Major Fund – Capital Projects	U	Q	D	A
<input type="checkbox"/> Additional Major Fund –	U	Q	D	A
<input type="checkbox"/> Additional Major Fund –	U	Q	D	A
<input type="checkbox"/> Aggregate Remaining Fund Information	U	Q	D	A
<input type="checkbox"/> Aggregate Discretely Presented Component Units	U	Q	D	A

2. Reliance on opinion of other auditors properly included in the Independent Auditor's Report Y N N/A

3. Required Supplementary Information (RSI) – Disclaim an opinion on the unaudited information (AU-C-730) (check applicable):

☐ MD&A ☐ Budgetary Comparison ☐ OPEB - Funding Progress
☐ Proportionate Share Of Net Pension Liability ☐ Contributions Schedule
☐ Other _____

4. Supplementary information (SI) accompanying basic financial statements - Include an "in relation to" opinion (AU-C 725) (check if applicable):

☐ Schedules #1 to #___ (including SEFA Schedule – Y or N/A)

Prior year information audited by whom and type of opinion(s) rendered (for multiple opinions, please describe in the space below):

Years:

<input type="checkbox"/> _____ AOS	U	Q	D	A
<input type="checkbox"/> _____ Other auditors	U	Q	D	A

5. Other information (OI) (Normally applicable only for CAFR audits) – Disclaim an opinion on the unaudited information (AU-C 720) (check applicable):

☐ Introductory section ☐ Statistical section
☐ Other _____

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Y = Yes N = No

- C. IAR on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards:
- | | | |
|---|---|---|
| 1. Instances of material non-compliance | Y | N |
| 2. Instances of non-material non-compliance | Y | N |
| 3. No instances of non-compliance | Y | N |
| 4. Significant deficiencies | Y | N |
| 5. Material weaknesses | Y | N |
- D. IAR on Compliance with Requirements For Each Major Federal Program and on Internal Control over Compliance Required by Uniform Guidance.
- | | | |
|--------------------------------|---|---|
| 1. Instances of non-compliance | Y | N |
| 2. Significant deficiencies | Y | N |
| 3. Material weaknesses | Y | N |
- E. Because this audit is being conducted under Chapter 11 of the Code of Iowa, Government Auditing Standards and the Uniform Guidance, users of the report are presumed to be aware of the conditions under which the report is issued, including the requirement of state law that requires the report to be open to the public.
- F. Dollar threshold used to distinguish between Type A and Type B programs \$ _____
- G. County qualified as low-risk auditee Y N

COUNTY 2017 Audit Programs

June 30, 2017

**OPINION, DISCLOSURES AND
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SINGLE AUDIT**

Compliance requirements:

	Major Program (CFDA #):					Major Program (CFDA #):			
	Requirement Tested	Findings reported in Part III of SFQC	Type of finding reported in Part III	Type of Opinion		Requirement Tested	Findings reported in Part III of SFQC	Type of finding reported in Part III	Type of Opinion
A. Activities Allowed or Unallowed	Y N/A	Y N/A	MNC, QC, SD, MW, NONE	U, Q, D, A		Y N/A	Y N/A	MNC, QC, SD, MW, NONE	U, Q, D, A
B. Allowable Costs/Cost Principles	Y N/A	Y N/A	MNC, QC, SD, MW, NONE	U, Q, D, A		Y N/A	Y N/A	MNC, QC, SD, MW, NONE	U, Q, D, A
C. Cash Management	Y N/A	Y N/A	MNC, QC, SD, MW, NONE	U, Q, D, A		Y N/A	Y N/A	MNC, QC, SD, MW, NONE	U, Q, D, A
D. Reserved	Y N/A	Y N/A	MNC, QC, SD, MW, NONE	U, Q, D, A		Y N/A	Y N/A	MNC, QC, SD, MW, NONE	U, Q, D, A
E. Eligibility	Y N/A	Y N/A	MNC, QC, SD, MW, NONE	U, Q, D, A		Y N/A	Y N/A	MNC, QC, SD, MW, NONE	U, Q, D, A
F. Equipment and Real Property	Y N/A	Y N/A	MNC, QC, SD, MW, NONE	U, Q, D, A		Y N/A	Y N/A	MNC, QC, SD, MW, NONE	U, Q, D, A
G. Matching, Level of Effort, Earmarking	Y N/A	Y N/A	MNC, QC, SD, MW, NONE	U, Q, D, A		Y N/A	Y N/A	MNC, QC, SD, MW, NONE	U, Q, D, A
H. Period of Performance	Y N/A	Y N/A	MNC, QC, SD, MW, NONE	U, Q, D, A		Y N/A	Y N/A	MNC, QC, SD, MW, NONE	U, Q, D, A
I. Procurement, Suspension and Debarment	Y N/A	Y N/A	MNC, QC, SD, MW, NONE	U, Q, D, A		Y N/A	Y N/A	MNC, QC, SD, MW, NONE	U, Q, D, A
J. Program Income	Y N/A	Y N/A	MNC, QC, SD, MW, NONE	U, Q, D, A		Y N/A	Y N/A	MNC, QC, SD, MW, NONE	U, Q, D, A
K. Reserved	Y N/A	Y N/A	MNC, QC, SD, MW, NONE	U, Q, D, A		Y N/A	Y N/A	MNC, QC, SD, MW, NONE	U, Q, D, A
L. Reporting	Y N/A	Y N/A	MNC, QC, SD, MW, NONE	U, Q, D, A		Y N/A	Y N/A	MNC, QC, SD, MW, NONE	U, Q, D, A
M. Subrecipient Monitoring	Y N/A	Y N/A	MNC, QC, SD, MW, NONE	U, Q, D, A		Y N/A	Y N/A	MNC, QC, SD, MW, NONE	U, Q, D, A
N. Special Tests and Provisions	Y N/A	Y N/A	MNC, QC, SD, MW, NONE	U, Q, D, A		Y N/A	Y N/A	MNC, QC, SD, MW, NONE	U, Q, D, A

U = Unmodified

Q = Qualified

D = Disclaimer

A = Adverse

MNC = Material noncompliance

QC = Questioned Cost > \$25,000

SD = Significant Deficiencies

MW = Material Weaknesses

Y = Yes

N/A = Not applicable

NONE = None required to be reported

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A. Activities Allowed or Unallowed	Y N/A	Y N/A	MNC, QC, SD, MW, NONE	U, Q, D, A		Y N/A	Y N/A	MNC, QC, SD, MW, NONE	U, Q, D, A
B. Allowable Costs/Cost Principles	Y N/A	Y N/A	MNC, QC, SD, MW, NONE	U, Q, D, A		Y N/A	Y N/A	MNC, QC, SD, MW, NONE	U, Q, D, A
C. Cash Management	Y N/A	Y N/A	MNC, QC, SD, MW, NONE	U, Q, D, A		Y N/A	Y N/A	MNC, QC, SD, MW, NONE	U, Q, D, A
D. Reserved	Y N/A	Y N/A	MNC, QC, SD, MW, NONE	U, Q, D, A		Y N/A	Y N/A	MNC, QC, SD, MW, NONE	U, Q, D, A
E. Eligibility	Y N/A	Y N/A	MNC, QC, SD, MW, NONE	U, Q, D, A		Y N/A	Y N/A	MNC, QC, SD, MW, NONE	U, Q, D, A
F. Equipment and Real Property	Y N/A	Y N/A	MNC, QC, SD, MW, NONE	U, Q, D, A		Y N/A	Y N/A	MNC, QC, SD, MW, NONE	U, Q, D, A
G. Matching, Level of Effort, Earmarking	Y N/A	Y N/A	MNC, QC, SD, MW, NONE	U, Q, D, A		Y N/A	Y N/A	MNC, QC, SD, MW, NONE	U, Q, D, A
H. Period of Performance	Y N/A	Y N/A	MNC, QC, SD, MW, NONE	U, Q, D, A		Y N/A	Y N/A	MNC, QC, SD, MW, NONE	U, Q, D, A
I. Procurement, Suspension and Debarment	Y N/A	Y N/A	MNC, QC, SD, MW, NONE	U, Q, D, A		Y N/A	Y N/A	MNC, QC, SD, MW, NONE	U, Q, D, A
J. Program Income	Y N/A	Y N/A	MNC, QC, SD, MW, NONE	U, Q, D, A		Y N/A	Y N/A	MNC, QC, SD, MW, NONE	U, Q, D, A
K. Reserved	Y N/A	Y N/A	MNC, QC, SD, MW, NONE	U, Q, D, A		Y N/A	Y N/A	MNC, QC, SD, MW, NONE	U, Q, D, A
L. Reporting	Y N/A	Y N/A	MNC, QC, SD, MW, NONE	U, Q, D, A		Y N/A	Y N/A	MNC, QC, SD, MW, NONE	U, Q, D, A
M. Subrecipient Monitoring	Y N/A	Y N/A	MNC, QC, SD, MW, NONE	U, Q, D, A		Y N/A	Y N/A	MNC, QC, SD, MW, NONE	U, Q, D, A
N. Special Tests and Provisions	Y N/A	Y N/A	MNC, QC, SD, MW, NONE	U, Q, D, A		Y N/A	Y N/A	MNC, QC, SD, MW, NONE	U, Q, D, A

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