

ENTITY 2020 Audit Programs

June 30, 2020

BUDGETS

PROCEDURE	OBJ.	DONE BY	W/P REF	N/A	REMARKS
Audit Objectives:					
A. The annual operating budget, and amendments thereto, are properly prepared, documented and approved.					
B. Budgetary comparisons are properly included in the appropriate financial statements and schedules of governmental funds for which an annual budget has been adopted.					
Audit Procedures:					
A. Obtain a copy of the adopted budget certificate summary for the Entity.	A				
B. Obtain a copy of each budget amendment (including each notice and record of hearing), including the purpose of the amendment.	A				
C. Examine proof of publication for the published budget/amendment and reconcile to the adopted budget/amendment.	A				
D. Determine accuracy of budget amendments (i.e., figures in "Last Budget as Certified or Last Amendment" column are correct).	A				
E. Compare disbursements by function with budget or amended budget and include any over-expenditure in the budget comment, in the notes to the financial statements and audit comment section.	A,B				
F. Compare disbursements with appropriations by office or department and include any over-expenditure in the budget comment, in the notes to financial statements and audit comment section.	A,B				
G. Compare receipts/revenues with budget and document reason for significant variance(s).					
H. Determine if amendments were adopted before disbursements exceeded the budget.					
I. If the Entity is a Community School District , determine if the General Fund spending authority was exceeded during the year.					
J. If the Entity is a Community School District , obtain a copy of the letter from the Iowa Department of Management to determine the amount for certified budget amendment. Obtain the amount of actual AEA flow-through by confirmation for note disclosure.					

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