

**ENTITY** 2020 Audit Programs

June 30, 2020

**ITEMS FOR COMMENT-  
STATUTORY AND OTHER LEGAL MATTERS**

<b>W/P Ref.</b>	<b>Item Description</b>	<b>Repeat of Prior Year?</b>		<b>In Comp- liance?</b>		<b>Report Non-Compliance</b>		<b>Non- Report</b>	<b>Comment Number</b>
		<b>Y</b>	<b>N</b>	<b>Y</b>	<b>N</b>	<b>Material 1</b>	<b>Non- Material 2</b>		
	Required:								
	Certified Budget <sup>3</sup>								IV-A
	Questionable Expenditures/ Disbursements								IV-B
	Travel Expense								IV-C
	Business Transactions <sup>3</sup>								IV-D
	Restricted Donor Activity (Gift Law)								IV-E
	Bond Coverage <sup>3</sup>								IV-F
	Board/Council Minutes								IV-G
	Deposits and Investments								IV-H
	Revenue Bonds/Notes (if applicable)								
	Annual Urban Renewal Report (if applicable)								
	Early Childhood Iowa Area Board (if applicable)								
	Solid Waste Fees Retained (if applicable)								
	<b>County</b> - REAP Certifications								IV-I
	<b>County</b> – County Extension Office								IV-J
	<b>Landfill Association/Commission</b> – Financial Assurance								
	<b>Community School District</b> – Certified Enrollment								IV-I
	<b>Community School District</b> – Supplementary Weighting								IV-J
	<b>Community School District</b> – Certified Annual Report <sup>4</sup>								IV-K
	<b>Community School District</b> – Categorical Funding <sup>4</sup>								IV-L
	<b>Community School District</b> – Statewide Sales, Services and Use Tax								IV-M

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[illegible]

- 1 – Reported in Findings Related to the Financial Statements.  
2 – Reported in Other Findings Related to Statutory Reporting.  
3 – Not applicable to Landfill Associations/Commissions and Mental Health Regions.  
4 – Applicable to Community School Districts and Area Education Agencies only.