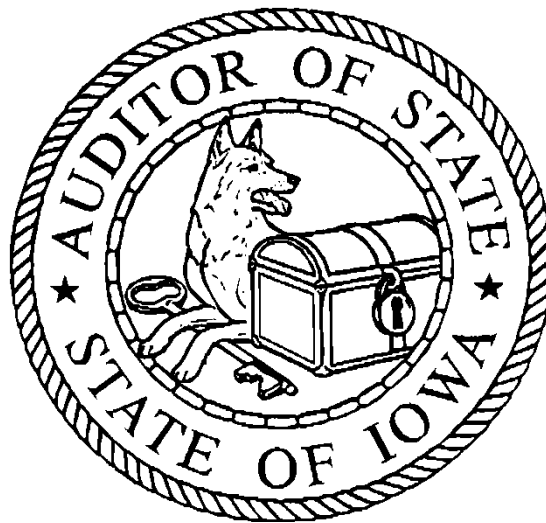


ENTITY AUDIT PROGRAM GUIDE

For the year ended June 30, 2020



ROB SAND
AUDITOR OF STATE

ENTITY AUDIT PROGRAM GUIDE**ENTITY** 2020 Audit Programs

June 30, 2020

<u>N/A</u>	<u>Incl.</u>	
_____	_____	Audit Planning/Audit Strategy
_____	_____	Nonaudit Services
_____	_____	Planning Conferences
_____	_____	Internal Control
_____	_____	Review of Minutes
_____	_____	Entity's Year End Financial Statements/Reports
_____	_____	Planning Materiality
_____	_____	Analytical Procedures
_____	_____	Time Budget and Progress Report
_____	_____	Audit Program
_____	_____	Audit and Accounting Problems
_____	_____	Exit Conferences
_____	_____	Items for Comment
_____	_____	Items for Next Year
_____	_____	Representation Letter
_____	_____	Attorney's Letter
_____	_____	Audit Difference Evaluation
_____	_____	Opinion, Disclosure and Other Report Information
_____	_____	Confirmation Control
_____	_____	W/P Copies Given to Entity and Outside Parties
_____	_____	Pending Matters
_____	_____	Review Notes – Deleted by _____ Date_____
_____	_____	Incharge Review Questionnaire
_____	_____	Manager Review Questionnaire
_____	_____	Independent Reviewer Questionnaire
_____	_____	Prior Year Audit Report
_____	_____	Code Compliance Guides (For all entities except County, City and Community School District which have a separate Code Compliance Guide.)

ENTITY AUDIT PROGRAM GUIDE**ENTITY** 2020 Audit Programs

June 30, 2020

AUDIT PROGRAM – TABLE OF CONTENTS

<u>N/A</u>	<u>Incl.</u>	
		Trial Balance
		General Ledger - County
		Cash
		Investments
		Receivables/Deferred Outflows of Resources
		Patient and Other Receivables - Hospital
		Prepaid Expenses
		Inventory
		Capital Assets - All entities except Community College and Hospital
		Capital Assets - Community College
		Capital Assets - Hospital
		Liabilities/Deferred Inflows of Resources
		Fund Balance/Net Position
		Receipts and Revenues - All entities
		Revenues - County
		Receipts and Revenues - City
		Revenues - Hospital
		Receipts and Revenues - Landfill Association/Commission
		Revenues - Community College
		Disbursements, Expenditures and Expenses
		Payroll
		Transfers
		Budgets
		Insurance and Self-Insurance
		Single Audit
		28E Entities
		Early Childhood Iowa Area Board (If applicable)
		Separately Maintained Records
		County Auditor - County
		County Recorder – County
		County Sheriff – County
		County Extension – County
		County Care Facility – County
		Credit and Contact Hours - Community College
		NJTP - Community College
		Completion of Audit