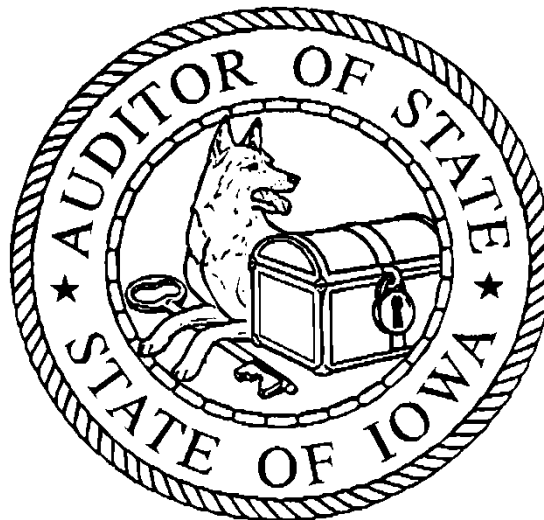


This guide is provided in accordance with Chapter 11.6(7) of the Code of Iowa. Use of this guide in your practice requires a proper implementation of professional standards. This guide is not a substitute for an understanding of the applicable professional standards. While this guide has been reviewed internally by CPAs within the Auditor of State's Office and is subject to outside peer review every three years, the guide has not undergone an external Quality Control Material Review or Examination.

ENTITY AUDIT PROGRAM GUIDE

For the year ended June 30, 2021



ROB SAND
AUDITOR OF STATE

ENTITY AUDIT PROGRAM GUIDE**ENTITY** 2021 Audit Programs

June 30, 2021

<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** 2021 Audit Programs

June 30, 2021

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