

ENTITY 2021 Audit Programs

June 30, 2021

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

W/P Ref.	Item Description	Repeat of Prior Year?		In Comp- liance?		Report Non-Compliance		Non- Report	Comment Number
		Y	N	Y	N	Material 1	Non- Material 2		
	Required:								
	Certified Budget ³								IV-A
	Questionable Expenditures/ Disbursements								IV-B
	Travel Expense								IV-C
	Business Transactions ³								IV-D
	Restricted Donor Activity (Gift Law)								IV-E
	Bond Coverage ³								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)								
	County - REAP Certifications								IV-I
	Landfill Association/Commission – Financial Assurance								
	Community School District – Certified Enrollment								IV-I
	Community School District – Supplementary Weighting								IV-J
	Community School District – Certified Annual Report ⁴								IV-K
	Community School District – Categorical Funding ⁴								IV-L
	Community School District – Statewide Sales, Services and Use Tax								IV-M

June 30, 2021

ITEMS FOR COMMENT-
STATUTORY AND OTHER LEGAL MATTERS

[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.