

**AUP EXTENSION 2022 Audit Programs**

June 30, 2022

**PLANNING**

PROCEDURE	DONE BY	W/P REF	N/A	REMARKS												
<p><b>Objectives:</b></p> <p>To plan and document planning the AUP pursuant to Chapter 11 of the Code of Iowa and as required by <u>Government Auditing Standards</u> and AICPA Attestation Standards (AT-C), Sections 105, "Concepts Common to All Attestation Engagements", 215 "Agreed-Upon Procedures Engagements" and 315 "Compliance Attestation".</p> <p><b>Procedures:</b></p> <p>A. Job number: _____</p> <p>B. Assigned staff: _____ Independent? _____</p> <p>Manager _____</p> <p>Incharge _____</p> <p>Staff _____</p> <p>C. Timing:</p> <table border="0"> <thead> <tr> <th></th> <th>Planned Date</th> <th>Actual Date</th> </tr> </thead> <tbody> <tr> <td>Begin fieldwork</td> <td>_____</td> <td>_____</td> </tr> <tr> <td>Complete fieldwork</td> <td>_____</td> <td>_____</td> </tr> <tr> <td>To Manager</td> <td>_____</td> <td>_____</td> </tr> </tbody> </table> <p>D. Document contact information:</p> <p>Director: _____</p> <p>Phone: _____ E-mail _____</p> <p>Accountant: _____</p> <p>Phone: _____ E-mail _____</p> <p>County Location: _____</p> <p>E. Review prior year report and working papers.</p> <ol style="list-style-type: none"> <li>1. Document the current status of each prior year finding for the District under review.</li> <li>2. Obtain and file a copy of the prior year Ag Extension compilation report of recommendations.</li> <li>3. Review all prior year findings contained in the prior year compilation report for current year status, including those not pertaining to the District under review. Include the findings comparison spreadsheet in the binder section 2025 noting why a comment is dropped, added or repeated.</li> </ol>		Planned Date	Actual Date	Begin fieldwork	_____	_____	Complete fieldwork	_____	_____	To Manager	_____	_____				
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<p>F. Review permanent file, if available, for applicable information, including:</p> <ol style="list-style-type: none"> <li>1. Administrative and accounting personnel.</li> <li>2. Organization chart.</li> </ol> <p>G. Conduct entrance conference. Discuss and document pertinent information.</p> <p>H. Request the District assemble all necessary information, records and documents.</p> <p>I. Minutes:</p> <ol style="list-style-type: none"> <li>1. Scan all minutes for significant or unusual items during the period reviewed.</li> <li>2. Select four (4) meetings during the year being examined to review whether: <ol style="list-style-type: none"> <li>a. Minutes were properly signed by Secretary.</li> <li>b. Meetings were preceded by proper notice in accordance with Chapter 21.4 of the Code of Iowa.</li> <li>c. The minutes show information sufficient to indicate the vote of each member present as required by Chapter 21.3 of the Code of Iowa.</li> <li>d. Minutes document the Council followed proper proceedings for any closed sessions in accordance with Chapter 21.5 of the Code of Iowa. <ol style="list-style-type: none"> <li>i. The session was closed by affirmative roll call vote of at least two-thirds of the members.</li> <li>ii. The specific exemption under Chapter 21.5 of the Code of Iowa was identified and documented.</li> <li>iii. Final action was taken in open session</li> </ol> </li> </ol> </li> </ol> <p>J. Obtain a copy of District's June 30 financial statement(s) and/or reports.</p> <p>K. Determine the Board Treasurer's bond is \$20,000 or more in accordance with Chapter 176A.14(5) of the Code of Iowa.</p> <p>L. Internal Control:</p> <ol style="list-style-type: none"> <li>1. Obtain and document an understanding of the Accountant's internal control procedures and processes, including separately maintained records.</li> <li>2. Obtain and document the District's fiscal policy and procedures.</li> </ol>				

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<p>3. Include findings for internal control weaknesses identified.</p> <p>M. Complete Fraud Inquiry.</p> <p>N. Modify/expand on the AUP program guide, as necessary. If the District requests expanded procedures, at additional cost to the District, arrange for increased fees.</p> <p>O. Immediately contact the Manager if fraud or embezzlement is suspected. Ensure the appropriate officials are notified after contacting the Manager. Chapter 11.6 of the Code of Iowa requires a CPA firm and the City to notify the Auditor of State immediately regarding any suspected embezzlement, theft or other significant financial irregularities. If federal funds are involved, the appropriate U.S. Regional Inspector General should be notified.</p> <p>P. Prepare engagement time budget.</p> <p>Q. Discuss planning phase with the Manager and document conclusions.</p> <p><b><u>CONCLUSION:</u></b></p> <p>We have performed procedures sufficient to achieve the AUP engagement objectives for planning and the results of these procedures are adequately documented in the accompanying workpapers.</p>				