



**OFFICE OF AUDITOR OF STATE
STATE OF IOWA**

State Capitol Building
Des Moines, Iowa 50319-0004
Telephone (515) 281-5834 Facsimile (515) 281-6518

Rob Sand
Auditor of State

January 25, 2023

, Office Manager
_____ County Ag Extension
[contact email](#)

Dear Contact first name:

I am providing you with a list of records and documents which can be prepared, assembled and organized by your staff for our review. The exact fieldwork date is unknown at this time, but we will be in contact to discuss fieldwork once the date is known. Please scan and save the requested documents as PDF or excel files on or before **(requested date)** to the SharePoint folder, named “_____”. (Please see email for link)

Preparation of these items prior to the start of our audit will help minimize the audit cost. The following is a list of the items we will need.

- a) Bank statements for July 2021 – July 2022, for all accounts.
- b) Bank reconciliations for September 2021, December 2021, March 2022, and June 2022 for all accounts.
- c) “Segregation of Duties” log file.
- d) Signed council minutes for July 2021-June 2022, including agendas.
- e) Please document how ag extension office complies with Iowa Code 21.4, regarding the agenda. (How/where/when posted.)
- f) The year-to-date detailed statement of receipts and disbursements “Published Report- Operating” for 7/1/21 - 6/30/22.
- g) Evidence of the date and publication of the above “Published Report- Operating” in 2 newspapers.
- h) June bank reconciliations for all accounts, including the outstanding transactions reports.
- i) Balance sheet for June 2022.
- j) Depository resolution.
- k) Does the extension have any agency funds (any funds being held for a separate legal entity)?
- l) Status of 4H clubs – 4H club accounts transfer form (showing number of clubs who have transferred their funds to Extension office and those who have not).
- m) Check register (Voucher Report) for the test months of October and May.
 - a. Upon receiving the check registers, we will select a sample of 10 payments. Please provide: supporting invoices and council’s approval of the payment.
- n) Payroll registers for the test months of November and May. (The payroll registers should show the number of hours paid, the pay rate, and gross pay calculation.)
 - a. We will select a sample of payroll checks during the first payperiod paid in those months.
 - b. Please provide approved timesheets for the employees paid and support for their pay rates.
 - c. Please document whether the employees are hourly or salaried.
- o) If applicable, unclaimed property report provided to the State Treasurer.
- p) Please provide approved timesheets for the month of May for all employees.
- q) Approved budget, budget amendments, and proof of publications for the budget/amendments.

- r) Treasurer's bond in effect during FY2022.
- s) The District's calculation to ensure the ending operating fund balance did not exceed 50% of the amount expended during the year.
- t) If applicable, listing of credit card payments for the period July 1, 2021 to June 30, 2022.
- u) If applicable, listing of payments for gift cards for the period July 1, 2021 to June 30, 2022.

During the fieldwork week, we may contact you for:

- a) Entrance conference, discuss internal controls, and exit conference.
- b) Fund financial records.
- c) Fiscal policy and procedures.

Any assistance you are able to provide us helps reduce the audit time and expense. During our audit, additional records and client assistance may be requested. We appreciate and look forward to the opportunity to perform the fiscal year 2022 audit for you. If you have any questions about any of the items listed above, you can call me at 515-725-XXXX.

Sincerely,

Insert Name
Staff Auditor