

AUP EXTENSION 2022 Audit Programs

June 30, 2022

PLANNING CONFERENCEIN ATTENDANCE:

<u>District</u>		<u>Auditor</u>	
Name	Title	Name	Title
_____	<u>Regional Director</u>	_____	_____
_____	<u>Council Member</u>	_____	_____
_____	<u>Office Manager</u>	_____	_____

ItemsDiscussion

- A. Scope of AUP examination:
 1. Period of examination.
 2. Objectives of examination.
 3. All funds under fiduciary custody and/or control of the District.
 4. Additional procedures, if any, at additional cost to the Extension.
 5. Report to be issued, including all AUP findings.
 6. The AUP engagement will be conducted as required by AICPA Attestation Standards, Chapter 11 of the Code of Iowa and Government Auditing Standards, issued by the Comptroller General of the United States.
- B. Timing of:
 1. Fieldwork.
 2. Release of report.
- C. Availability of records.
- D. Working space arrangements, if applicable.
- E. Extent of District assistance.
- F. Status of prior findings, if any.
- G. Personnel changes.
- H. Accounting problems during the year.
- I. Understanding of fee and billing arrangements.

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Items

Discussion

- J. Inquire of management of their knowledge of actual or suspected fraud or any allegations of fraud.

- K. Ensure management is aware of their responsibilities under Chapter 11.6(7) of the Code of Iowa to notify the Auditor of State regarding any suspected embezzlement, theft or other significant financial irregularities.

- L. Obtain e-mail addresses of all Extension Council Members for report distribution.

- M. Other discussion items.

Acknowledgement:

Director

Date

Extension Council Member

Date

Accountant

Date