

ENTITY 2023 Audit Programs

June 30, 2023

**OPINION, DISCLOSURES AND
OTHER REPORT INFORMATION****Cash Basis Entity**

A. Independent Auditor's Report on the financial statements:

1. Type of opinion rendered for each opinion unit **or** the financial statement and the reason for modification of opinion, if applicable:

Governmental Activities	U	Q	D	A
Business Type Activities	U	Q	D	A
Major Fund – General	U	Q	D	A
Major Fund –	U	Q	D	A
Major Fund –	U	Q	D	A
Major Fund –	U	Q	D	A
Major Fund –	U	Q	D	A
Aggregate Remaining Fund Information	U	Q	D	A
Aggregate Discretely Presented Component Units	U	Q	D	A
Financial Statement	U	Q	D	A

2. Reliance on opinion of other auditors properly included in the Independent Auditor's Report Y N N/A
3. Is the auditor required to be independent of the Entity, and does the auditor meet the ethical responsibilities? (AU-C 700.28) Y N
4. Are there conditions or events, considered in the aggregate, that raise substantial doubt about the Entity's ability to continue as a going concern for a reasonable period of time? (AU-C 700.36) Y N
5. Supplementary information (SI) accompanying basic financial statements - Include an "in relation to" opinion (AU-C 725) (check if applicable):

☐ Schedules #1 to #__ (including SEFA Schedule – Y or N/A)

Prior year information audited by whom and type of opinion(s) rendered (for multiple opinions, please describe in the space below):

Years:

_____ AOS	U	Q	D	A
_____ Other auditors	U	Q	D	A

6. Other information (OI) – Disclaim an opinion on the unaudited information (AU-C 720) (check applicable):

☐ MD&A ☐ Budgetary Comparison *

☐ Proportionate Share of Net Pension Liability ☐ Contributions Schedule

☐ Other _____

* – Budgetary Comparison is not applicable to **Landfill Associations/Commissions**.

ENTITY 2023 Audit Programs

June 30, 2023

**OPINION, DISCLOSURES AND
OTHER REPORT INFORMATION****GAAP Basis Entity**

A. Independent Auditor's Report on the financial statements:

1. Type of opinion rendered for each opinion unit **or** the financial statement and the reason for modification of opinion, if applicable:

Governmental Activities	U	Q	D	A
Business Type Activities	U	Q	D	A
Major Fund – General	U	Q	D	A
Major Fund –	U	Q	D	A
Major Fund –	U	Q	D	A
Major Fund –	U	Q	D	A
Major Fund –	U	Q	D	A
Aggregate Remaining Fund Information	U	Q	D	A
Aggregate Discretely Presented Component Units	U	Q	D	A
Financial Statement	U	Q	D	A

2. Reliance on opinion of other auditors properly included in the Independent Auditor's Report Y N N/A
3. Is the auditor required to be independent of the Entity, and does the auditor meet the ethical responsibilities? (AU-C 700.28) Y N
4. Are there conditions or events, considered in the aggregate, that raise substantial doubt about the Entity's ability to continue as a going concern for a reasonable period of time? (AU-C 700.36) Y N

5. Required Supplementary Information (RSI) – Disclaim an opinion on the unaudited information (AU-C-730) (check applicable):

☐ MD&A ☐ Budgetary Comparison * ☐ Total OPEB Liability and Related Ratios

☐ Proportionate Share of Net Pension Liability ☐ Contributions Schedule

☐ Other _____

6. Supplementary information (SI) accompanying basic financial statements - Include an "in relation to" opinion (AU-C 725) (check if applicable):

☐ Schedules #1 to #__ (including SEFA Schedule – Y or N/A)

Prior year information audited by whom and type of opinion(s) rendered (for multiple opinions, please describe in the space below):

Years:

_____ AOS	U	Q	D	A
_____ Other auditors	U	Q	D	A

ENTITY 2023 Audit Programs

June 30, 2023

**OPINION, DISCLOSURES AND
OTHER REPORT INFORMATION**

7. Other information (OI) (Normally applicable only for ACFR audits) – Disclaim an opinion on the unaudited information (AU-C 720) (check applicable):

☐

Introductory section

☐

Statistical section

☐

Other

- * – Budgetary Comparison is considered supplementary information for **Community Colleges** and is not applicable to **Landfill Associations/Commissions**.

ENTITY 2023 Audit Programs

June 30, 2023

**OPINION, DISCLOSURES AND
OTHER REPORT INFORMATION**

W/P Ref.	Item	Note No.
	B. Notes to Financial Statements:	
	Summary of Significant Accounting Policies	1
	Cash, Cash Equivalents and Pooled Investments	2
	Due From and Due to Other Funds	
	Interfund Transfers	
	Inventories	
	Capital Assets	
	Due to Other Governments	
	Anticipatory Warrants	
	Long-Term Liabilities	
	Leases	
	Equipment Purchase Agreements	
	SBITA	
	Public-Private and Public-Public Partnerships (P3)	
	Termination Benefits	
	Pension and Retirement Benefits – IPERS	
	Pension and Retirement Benefits (other than IPERS)	
	Other Postemployment Benefits (OPEB)	
	Risk Management	
	Deferred Compensation Plan	
	Self-Funded Health Insurance Plan	
	Tax Abatements	
	Construction Commitments	
	Compensated Absences	
	Accounting Change, if applicable	
	Subsequent Events	
	Early Childhood Iowa Area Board, if applicable	
	County - Mental Health Fund Financial Information for Region	
	Community College – New Jobs Training Programs	
	Landfill Association/Commission – Closure and Postclosure Care Costs	
	Landfill Association/Commission – Solid Waste Tonnage Fees Retained	
	Community School District – Categorical Funding	
	Other:	

ENTITY 2023 Audit Programs

June 30, 2023

**OPINION, DISCLOSURES AND
OTHER REPORT INFORMATION**

Y = Yes N = No

C. IAR on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards:

- | | | |
|---|---|---|
| 1. Instances of material non-compliance | Y | N |
| 2. Instances of non-material non-compliance | Y | N |
| 3. No instances of non-compliance | Y | N |
| 4. Significant deficiencies | Y | N |
| 5. Material weaknesses | Y | N |

D. IAR on Compliance with Requirements For Each Major Federal Program and on Internal Control over Compliance Required by Uniform Guidance.

- | | | |
|--------------------------------|---|---|
| 1. Instances of non-compliance | Y | N |
| 2. Significant deficiencies | Y | N |
| 3. Material weaknesses | Y | N |

E. Because this audit is being conducted under Chapter 11 of the Code of Iowa, Government Auditing Standards and the Uniform Guidance, users of the report are presumed to be aware of the conditions under which the report is issued, including the requirement of state law that requires the report to be open to the public.

F. Dollar threshold used to distinguish between Type A and Type B programs \$ _____

G. Entity qualified as low-risk auditee Y N

ENTITY 2023 Audit Programs

June 30, 2023

**OPINION, DISCLOSURES AND
OTHER REPORT INFORMATION
SINGLE AUDIT**

Compliance requirements:

	Major Program (AL #):				Major Program (AL #):			
	Requirement Tested	Findings reported in Part III of SFQC	Type of finding reported in Part III	Type of Opinion	Requirement Tested	Findings reported in Part III of SFQC	Type of finding reported in Part III	Type of Opinion
A. Activities Allowed or Unallowed	Y N/A	Y N/A	MNC, QC, SD, MW, NONE	U, Q, D, A	Y N/A	Y N/A	MNC, QC, SD, MW, NONE	U, Q, D, A
B. Allowable Costs/Cost Principles	Y N/A	Y N/A	MNC, QC, SD, MW, NONE	U, Q, D, A	Y N/A	Y N/A	MNC, QC, SD, MW, NONE	U, Q, D, A
C. Cash Management	Y N/A	Y N/A	MNC, QC, SD, MW, NONE	U, Q, D, A	Y N/A	Y N/A	MNC, QC, SD, MW, NONE	U, Q, D, A
D. Reserved	Y N/A	Y N/A	MNC, QC, SD, MW, NONE	U, Q, D, A	Y N/A	Y N/A	MNC, QC, SD, MW, NONE	U, Q, D, A
E. Eligibility	Y N/A	Y N/A	MNC, QC, SD, MW, NONE	U, Q, D, A	Y N/A	Y N/A	MNC, QC, SD, MW, NONE	U, Q, D, A
F. Equipment and Real Property	Y N/A	Y N/A	MNC, QC, SD, MW, NONE	U, Q, D, A	Y N/A	Y N/A	MNC, QC, SD, MW, NONE	U, Q, D, A
G. Matching, Level of Effort, Earmarking	Y N/A	Y N/A	MNC, QC, SD, MW, NONE	U, Q, D, A	Y N/A	Y N/A	MNC, QC, SD, MW, NONE	U, Q, D, A
H. Period of Performance	Y N/A	Y N/A	MNC, QC, SD, MW, NONE	U, Q, D, A	Y N/A	Y N/A	MNC, QC, SD, MW, NONE	U, Q, D, A
I. Procurement, Suspension and Debarment	Y N/A	Y N/A	MNC, QC, SD, MW, NONE	U, Q, D, A	Y N/A	Y N/A	MNC, QC, SD, MW, NONE	U, Q, D, A
J. Program Income	Y N/A	Y N/A	MNC, QC, SD, MW, NONE	U, Q, D, A	Y N/A	Y N/A	MNC, QC, SD, MW, NONE	U, Q, D, A
K. Reserved	Y N/A	Y N/A	MNC, QC, SD, MW, NONE	U, Q, D, A	Y N/A	Y N/A	MNC, QC, SD, MW, NONE	U, Q, D, A
L. Reporting	Y N/A	Y N/A	MNC, QC, SD, MW, NONE	U, Q, D, A	Y N/A	Y N/A	MNC, QC, SD, MW, NONE	U, Q, D, A
M. Subrecipient Monitoring	Y N/A	Y N/A	MNC, QC, SD, MW, NONE	U, Q, D, A	Y N/A	Y N/A	MNC, QC, SD, MW, NONE	U, Q, D, A
N. Special Tests and Provisions	Y N/A	Y N/A	MNC, QC, SD, MW, NONE	U, Q, D, A	Y N/A	Y N/A	MNC, QC, SD, MW, NONE	U, Q, D, A

U = Unmodified

Q = Qualified

D = Disclaimer

A = Adverse

MNC = Material noncompliance

QC = Questioned Cost > \$25,000

SD = Significant Deficiencies

MW = Material Weaknesses

Y = Yes

N/A = Not applicable

NONE = None required to be reported

ENTITY 2023 Audit Programs

June 30, 2023

**OPINION, DISCLOSURES AND
OTHER REPORT INFORMATION
SINGLE AUDIT**

Compliance requirements:

	Major Program (AL #):				Major Program (AL #):			
	Requirement Tested	Findings reported in Part III of SFQC	Type of finding reported in Part III	Type of Opinion	Requirement Tested	Findings reported in Part III of SFQC	Type of finding reported in Part III	Type of Opinion
A. Activities Allowed or Unallowed	Y N/A	Y N/A	MNC, QC, SD, MW, NONE	U, Q, D, A	Y N/A	Y N/A	MNC, QC, SD, MW, NONE	U, Q, D, A
B. Allowable Costs/Cost Principles	Y N/A	Y N/A	MNC, QC, SD, MW, NONE	U, Q, D, A	Y N/A	Y N/A	MNC, QC, SD, MW, NONE	U, Q, D, A
C. Cash Management	Y N/A	Y N/A	MNC, QC, SD, MW, NONE	U, Q, D, A	Y N/A	Y N/A	MNC, QC, SD, MW, NONE	U, Q, D, A
D. Reserved	Y N/A	Y N/A	MNC, QC, SD, MW, NONE	U, Q, D, A	Y N/A	Y N/A	MNC, QC, SD, MW, NONE	U, Q, D, A
E. Eligibility	Y N/A	Y N/A	MNC, QC, SD, MW, NONE	U, Q, D, A	Y N/A	Y N/A	MNC, QC, SD, MW, NONE	U, Q, D, A
F. Equipment and Real Property	Y N/A	Y N/A	MNC, QC, SD, MW, NONE	U, Q, D, A	Y N/A	Y N/A	MNC, QC, SD, MW, NONE	U, Q, D, A
G. Matching, Level of Effort, Earmarking	Y N/A	Y N/A	MNC, QC, SD, MW, NONE	U, Q, D, A	Y N/A	Y N/A	MNC, QC, SD, MW, NONE	U, Q, D, A
H. Period of Performance	Y N/A	Y N/A	MNC, QC, SD, MW, NONE	U, Q, D, A	Y N/A	Y N/A	MNC, QC, SD, MW, NONE	U, Q, D, A
I. Procurement, Suspension and Debarment	Y N/A	Y N/A	MNC, QC, SD, MW, NONE	U, Q, D, A	Y N/A	Y N/A	MNC, QC, SD, MW, NONE	U, Q, D, A
J. Program Income	Y N/A	Y N/A	MNC, QC, SD, MW, NONE	U, Q, D, A	Y N/A	Y N/A	MNC, QC, SD, MW, NONE	U, Q, D, A
K. Reserved	Y N/A	Y N/A	MNC, QC, SD, MW, NONE	U, Q, D, A	Y N/A	Y N/A	MNC, QC, SD, MW, NONE	U, Q, D, A
L. Reporting	Y N/A	Y N/A	MNC, QC, SD, MW, NONE	U, Q, D, A	Y N/A	Y N/A	MNC, QC, SD, MW, NONE	U, Q, D, A
M. Subrecipient Monitoring	Y N/A	Y N/A	MNC, QC, SD, MW, NONE	U, Q, D, A	Y N/A	Y N/A	MNC, QC, SD, MW, NONE	U, Q, D, A
N. Special Tests and Provisions	Y N/A	Y N/A	MNC, QC, SD, MW, NONE	U, Q, D, A	Y N/A	Y N/A	MNC, QC, SD, MW, NONE	U, Q, D, A

U = Unmodified

Q = Qualified

D = Disclaimer

A = Adverse

MNC = Material noncompliance

QC = Questioned Cost > \$25,000

SD = Significant Deficiencies

MW = Material Weaknesses

Y = Yes

N/A = Not applicable

NONE = None required to be reported