

**CITY** 2023 Audit ProgramsJune 30, 2023 **or the twelve month period ended** \_\_\_\_\_**PLANNING CONFERENCE****IN ATTENDANCE:**

<u>City</u>		<u>Auditor</u>	
Name	Title	Name	Title
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____

**Items****Discussion****A. Scope of AUP engagement:**

1. Period of AUP engagement.
2. Review engagement letter with City officials, including applicable responsibilities and sufficiency of procedures.
3. Objectives of examination.
4. Inquire whether the City's accounting system accommodates, and the City uses, fund accounting.
5. All funds under fiduciary custody and/or control of the City pursuant to Chapter 384.20 of the Code of Iowa.
6. Additional procedures, if any, at additional cost to the City.
7. Inquire of the City if any federal grants have been received that may cause a single audit. Inquire about FEMA, CARES Act, ARPA, USDA loans or any other large programs.
8. Report to be issued, including all AUP findings.
9. 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.**

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Items

Discussion

- E. Extent of City assistance.
- F. Status of prior findings, if any.
- G. Personnel changes.
- H. Accounting problems during the year.
- I. Related party/business transactions.
- J. Understanding of fee and billing arrangements.
- K. Inquire of management of their knowledge of actual or suspected fraud or any allegations of fraud.
- L. 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.
- M. Obtain e-mail addresses of all Council Members/Mayor for report distribution.
- N. Other discussion items.

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O. Agreement to procedures to be performed.

1. We observed selected City Council meeting minutes for compliance with Chapters 21, 372.13(6) and 380 of the Code of Iowa.
2. We obtained an understanding of the City's internal controls to determine if proper control procedures are in place and incompatible duties, from a control standpoint, are not performed by the same employee.
3. We observed surety bond coverage for compliance with Chapter 64 of the Code of Iowa.
4. We obtained and observed the City Clerk's financial reports and selected bank reconciliations to determine whether the bank balances properly reconciled to the general ledger account balances and monthly financial reports provided to the City Council.
5. We scanned City funds for consistency with the City Finance Committee's recommended Uniform Chart of Accounts (COA) and to determine required funds and fund balances are properly maintained and accurately accounted for.
6. We observed the City's fiscal year 20\_\_ Annual Financial Report to determine whether it was completed and accurately reflects the City's financial information.
7. We scanned investments to determine compliance with Chapter 12B of the Code of Iowa.
8. We scanned depository resolutions, the City's investment policy and reporting of unclaimed property to the State of Iowa to determine compliance with Chapters 12C.2, 12B.10B and 556.1(12) of the Code of Iowa.
9. We scanned debt, including general obligation and revenue bonds/notes, and related transactions for proper authorization and compliance with Chapters 75, 384 and 403.9 of the Code of Iowa and to determine whether the debt and related proceeds and repayments were properly accounted for.
10. We scanned selected tax increment financing (TIF) transactions, including receipts, disbursements and transfers, for compliance and accurate accounting, including compliance with the TIF reporting requirements of Chapter 384.22 of the Code of Iowa.
11. We observed the City's TIF debt certification forms filed with the County Auditor, including requests for collection of reduced TIF amounts and to decertify certain TIF obligations, as applicable, for proper support and compliance with Chapter 403.19(6) of the Code of Iowa.
12. We traced selected receipts for accurate accounting and consistency with the recommended COA.
13. We traced voter approved levies to proper authorization in accordance with Chapter 384.12 of the Code of Iowa.

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14. We traced selected disbursements to proper approval, adequate supporting documentation, accurate accounting and consistency with the recommended COA and compliance with the public purpose criteria established by Article III, Section 31 of the Constitution of the State of Iowa.
15. We traced transfers between funds to proper authorization and accurate accounting and to determine whether transfers were proper.
16. We traced selected payroll and related transactions to proper authorization and accurate accounting and determined whether payroll was proper.
17. We observed the annual certified budget for proper authorization, certification and timely amendment.

Acknowledgement:

\_\_\_\_\_  
Mayor or City Administrator

\_\_\_\_\_  
Date

\_\_\_\_\_  
Audit Committee or City Council Member

\_\_\_\_\_  
Date

\_\_\_\_\_  
City Clerk/Finance Director

\_\_\_\_\_  
Date