

This guide is provided in accordance with Chapter 11.6(7) of the Code of Iowa. Use of this guide in your practice requires a proper implementation of professional standards. This guide is not a substitute for an understanding of the applicable professional standards. While this guide has been reviewed internally by CPAs within the Auditor of State's Office, and is subject to outside peer review every three years, the guide has not undergone an external Quality Control Material Review or Examination.

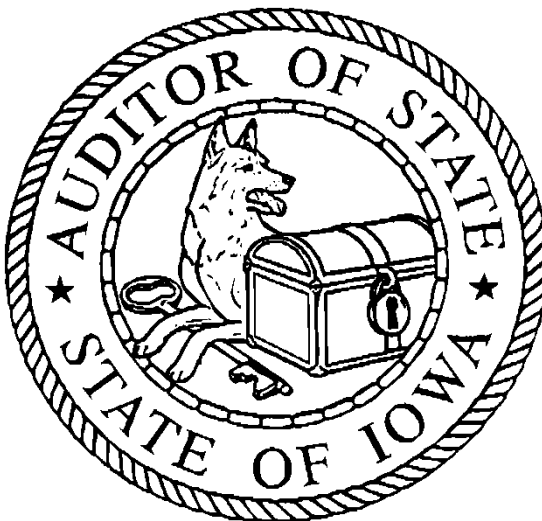
The use of the word "Examination/Exam" in this audit program is in reference to an agreed upon procedures as defined in Iowa Code Chapter 11.1(1)(b). It should not be confused with examinations as defined by the AICPA.

CITY EXAMINATION AGREED-UPON PROCEDURES PROGRAM GUIDE

For the year ended June 30, 2023
(Annual Examination)

or

For the twelve month period ended _____
(Periodic Examination)



ROB SAND
AUDITOR OF STATE

CITY EXAMINATION AUP PROGRAM GUIDE

CITY 2023 Audit Programs

June 30, 2023 **or the twelve month period ended** _____

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