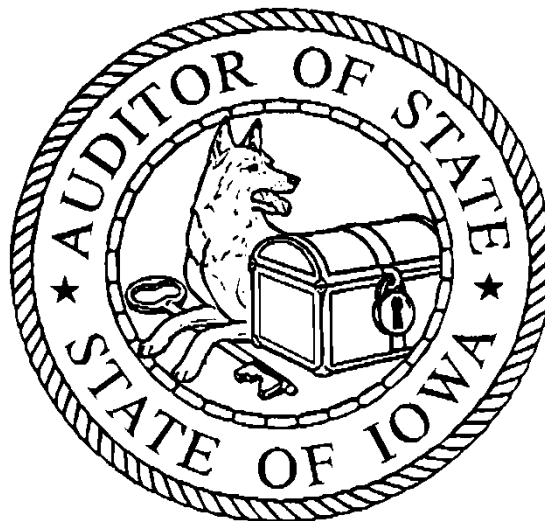


This guide is provided in accordance with Chapter 11.6(7) of the Code of Iowa. Use of this guide in your practice requires a proper implementation of professional standards. This guide is not a substitute for an understanding of the applicable professional standards. While this guide has been reviewed 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.

ENTITY INTERNAL CONTROL QUESTIONNAIRE

For the year ended June 30, 2023



ROB SAND
AUDITOR OF STATE

ENTITY 2023 ICQs

June 30, 2023

INTERNAL CONTROL

W/P REF.

CONTROL ENVIRONMENT	
ENTITY'S RISK ASSESSMENT	
INFORMATION AND COMMUNICATION	
MONITORING	
INFORMATION TECHNOLOGY (IT)	
CASH	
INVESTMENTS	
INVENTORIES	
CAPITAL ASSETS	
LONG-TERM DEBT	
RECEIPTS/REVENUES/RECEIVABLES/DEFERRED OUTFLOWS	
TAXES AND SPECIAL ASSESSMENTS	
DISBURSEMENTS/EXPENDITURES/PAYABLES/DEFERRED INFLOWS	
PAYROLL	
TRANSFERS	
FINANCIAL REPORTING	
OTHER:	
SINGLE AUDIT	