

AGENCY 2023 Audit Programs

June 30, 2023

**APPROPRIATIONS/
REVERSIONS**

| PROCEDURE | OBJ. | DONE BY | W/P REF | N/A | REMARKS |
|--|------|------------|------------|-----|---------|
| Audit Objectives and Related Assertions: A. All appropriations in the Acts of the General Assembly have been received by the Agency and are being accounted for in accordance with state law. (1,2,3,4) B. Appropriations, unexpended appropriations and reversion balances at June 30 are properly presented on the financial statements. (10,11,12,13) Audit Procedures: A. List all appropriations by the General Assembly: 1. To ensure a complete list, refer to the reference for the Agency in the index of the Laws of the General Assembly for the session governing the period audited. 2. Reconcile the General Assembly appropriations to the appropriations in the Agency's ledgers. 3. Examine, as deemed necessary, source documentation and proper authorization for: a. Appropriation transfers. b. Salary modifications. c. De-appropriations. d. Balances forwarded to next fiscal year. (Note source of authorization on work paper.) e. Other. B. Prior year carry forward: 1. Determine if balances held over from the prior year for specific purposes comply with Chapter 8.62 of the Code of Iowa or recent Acts of the General Assembly. C. Identify the unexpended appropriation balance at year-end. Recalculate the amount, if considered necessary. D. Calculate the reversion due at year-end. 1. Reconcile the calculated reversion to the Agency ledgers. 2. Determine whether the appropriation unit(s) with a carry forward meet(s) the definition of operational, as defined in Chapter 8.62(1) of the Code of Iowa, or is otherwise authorized. | A | | | | |
| | A | | | | |
| | A | | | | |

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[illegible]