

**AGENCY** 2023 Audit Programs

June 30, 2023

**OPINION, DISCLOSURES AND  
OTHER REPORT INFORMATION**

Y = Yes N = No N/A = Not Applicable
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- 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 (separately issued F/S):
- |   |          |          |
|---|----------|----------|
| 1. Instances of material non-compliance     | <u>Y</u> | <u>N</u> |
| 2. Instances of non-material non-compliance | <u>Y</u> | <u>N</u> |
| 3. Significant Deficiencies                 | <u>Y</u> | <u>N</u> |
| 4. Material Weaknesses                      | <u>Y</u> | <u>N</u> |
- D. Report of Recommendations to Agency (no separately issued F/S)
- |  |          |          |
|--|----------|----------|
| 1. Instances of material non-compliance  | <u>Y</u> | <u>N</u> |
| If yes, should it be included in State's Report on Internal Control?                                   | <u>Y</u> | <u>N</u> |
| 2. Instances of non-material non-compliance  | <u>Y</u> | <u>N</u> |
| 3. Any significant deficiencies or material weaknesses included in State's Report on Internal Control? | <u>Y</u> | <u>N</u> |
| 4. Other findings related to internal control?   | <u>Y</u> | <u>N</u> |
- E. Information for the Statewide Single Audit (See next page for findings reported in Part III of the Schedule of Findings and Questioned Costs)
- |   |                                     |          |
|---|-------------------------------------|----------|
| 1. Compliance   |                                     |          |
| Instances of non-compliance to be reported in Part III (material instances of non-compliance, questioned costs > \$25,000, fraud) | <u>Y</u>                            | <u>N</u> |
| 2. Internal Control over Compliance   |                                     |          |
| a. Significant Deficiencies   | <u>Y</u>                            | <u>N</u> |
| b. Material Weaknesses  | <u>Y</u>                            | <u>N</u> |
| 3. Follow-up of prior year comments   |                                     |          |
| a. Compliance   | <u>Repeat Some/All Resolved/N/A</u> |          |
| b. Internal Control   | <u>Repeat Some/All Resolved/N/A</u> |          |
- F. 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 requiring the report to be open to the public.