

AGENCY 2023 Audit Programs

June 30, 2023

AUDIT AND ACCOUNTING PROBLEMS

STATE OF IOWA – ACFR

Fund Type _____

Name (#) of Fund _____

Condition

- ☐ Departure from generally accepted accounting principles
- ☐ Change in generally accepted accounting principles
- ☐ Scope limitation
- ☐ Uncertainty
- ☐ Subsequent event (not reported in GAAP Package)
- ☐ Error in the GAAP Package exceeding \$250,000
- ☐ Other. Specify:

Description	Amount
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____

Notes: Use separate sheet for each condition.

Send to the ACFR In-charge when problem is discovered.