

**ENTITY** 2019 Audit Programs

June 30, 2019

**OPINION, DISCLOSURES AND  
OTHER REPORT INFORMATION****Cash Basis Entity**

## A. Independent Auditor's Report on the financial statements:

1. Type of opinion rendered for each opinion unit **or** the financial statement and the reason for modification of opinion, if applicable:

Governmental Activities	U	Q	D	A
Business Type Activities	U	Q	D	A
Major Fund – General	U	Q	D	A
Major Fund –	U	Q	D	A
Major Fund –	U	Q	D	A
Major Fund –	U	Q	D	A
Major Fund –	U	Q	D	A
Aggregate Remaining Fund Information	U	Q	D	A
Aggregate Discretely Presented Component Units	U	Q	D	A
Financial Statement	U	Q	D	A

2. Reliance on opinion of other auditors properly included in the Independent Auditor's Report
- |   |   |     |
|---|---|-----|
| Y | N | N/A |
|---|---|-----|

3. Supplementary information (SI) accompanying basic financial statements - Include an "in relation to" opinion (AU-C 725) (check if applicable):

☐ Schedules #1 to #\_\_ (including SEFA Schedule – Y or N/A)

Prior year information audited by whom and type of opinion(s) rendered (for multiple opinions, please describe in the space below):

Years:

_____ AOS	U	Q	D	A
_____ Other auditors	U	Q	D	A

4. Other information (OI) – Disclaim an opinion on the unaudited information (AU-C 720) (check applicable):

<input type="checkbox"/> MD&A	<input type="checkbox"/> Budgetary Comparison *
<input type="checkbox"/> Proportionate Share of Net Pension Liability	<input type="checkbox"/> Contributions Schedule
<input type="checkbox"/> Other _____	

\* – Budgetary Comparison is not applicable to **Landfill Associations/Commissions**.

**ENTITY** 2019 Audit Programs

June 30, 2019

**OPINION, DISCLOSURES AND  
OTHER REPORT INFORMATION****GAAP Basis Entity**

## A. Independent Auditor's Report on the financial statements:

1. Type of opinion rendered for each opinion unit **or** the financial statement and the reason for modification of opinion, if applicable:

Governmental Activities	U	Q	D	A
Business Type Activities	U	Q	D	A
Major Fund – General	U	Q	D	A
Major Fund –	U	Q	D	A
Major Fund –	U	Q	D	A
Major Fund –	U	Q	D	A
Major Fund –	U	Q	D	A
Aggregate Remaining Fund Information	U	Q	D	A
Aggregate Discretely Presented Component Units	U	Q	D	A
Financial Statement	U	Q	D	A

2. Reliance on opinion of other auditors properly included in the Independent Auditor's Report Y N N/A
3. Required Supplementary Information (RSI) – Disclaim an opinion on the unaudited information (AU-C-730) (check applicable):

- ☐ MD&A      ☐ Budgetary Comparison \*      ☐ Total OPEB Liability and Related Ratios
- ☐ Proportionate Share of Net Pension Liability      ☐ Contributions Schedule
- ☐ Other \_\_\_\_\_

4. Supplementary information (SI) accompanying basic financial statements - Include an "in relation to" opinion (AU-C 725) (check if applicable):

- ☐ Schedules #1 to #\_\_\_ (including SEFA Schedule – Y or N/A)

Prior year information audited by whom and type of opinion(s) rendered (for multiple opinions, please describe in the space below):

Years:

_____ AOS	U	Q	D	A
_____ Other auditors	U	Q	D	A

5. Other information (OI) (Normally applicable only for CAFR audits) – Disclaim an opinion on the unaudited information (AU-C 720) (check applicable):

- ☐ Introductory section      ☐ Statistical section
- ☐ Other \_\_\_\_\_

\* – Budgetary Comparison is considered supplementary information for **Community Colleges** and is not applicable to **Landfill Associations/Commissions**.



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Y = Yes N = No
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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:**

- |   |   |   |
|---|---|---|
| 1. Instances of material non-compliance     | Y | N |
| 2. Instances of non-material non-compliance | Y | N |
| 3. No instances of non-compliance           | Y | N |
| 4. Significant deficiencies                 | Y | N |
| 5. Material weaknesses                      | Y | N |

**D. IAR on Compliance with Requirements For Each Major Federal Program and on Internal Control over Compliance Required by Uniform Guidance.**

- |                                |   |   |
|--------------------------------|---|---|
| 1. Instances of non-compliance | Y | N |
| 2. Significant deficiencies    | Y | N |
| 3. Material weaknesses         | Y | N |

**E. 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 that requires the report to be open to the public.****F. Dollar threshold used to distinguish between Type A and Type B programs** \$ \_\_\_\_\_**G. Entity qualified as low-risk auditee** Y N

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**OPINION, DISCLOSURES AND  
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**SINGLE AUDIT**

## Compliance requirements:

	Major Program (CFDA #):				Major Program (CFDA #):			
	Requirement Tested	Findings reported in Part III of SFQC	Type of finding reported in Part III	Type of Opinion	Requirement Tested	Findings reported in Part III of SFQC	Type of finding reported in Part III	Type of Opinion
A. Activities Allowed or Unallowed	Y N/A	Y N/A	MNC, QC, SD, MW, NONE	U, Q, D, A	Y N/A	Y N/A	MNC, QC, SD, MW, NONE	U, Q, D, A
B. Allowable Costs/Cost Principles	Y N/A	Y N/A	MNC, QC, SD, MW, NONE	U, Q, D, A	Y N/A	Y N/A	MNC, QC, SD, MW, NONE	U, Q, D, A
C. Cash Management	Y N/A	Y N/A	MNC, QC, SD, MW, NONE	U, Q, D, A	Y N/A	Y N/A	MNC, QC, SD, MW, NONE	U, Q, D, A
D. Reserved	Y N/A	Y N/A	MNC, QC, SD, MW, NONE	U, Q, D, A	Y N/A	Y N/A	MNC, QC, SD, MW, NONE	U, Q, D, A
E. Eligibility	Y N/A	Y N/A	MNC, QC, SD, MW, NONE	U, Q, D, A	Y N/A	Y N/A	MNC, QC, SD, MW, NONE	U, Q, D, A
F. Equipment and Real Property	Y N/A	Y N/A	MNC, QC, SD, MW, NONE	U, Q, D, A	Y N/A	Y N/A	MNC, QC, SD, MW, NONE	U, Q, D, A
G. Matching, Level of Effort, Earmarking	Y N/A	Y N/A	MNC, QC, SD, MW, NONE	U, Q, D, A	Y N/A	Y N/A	MNC, QC, SD, MW, NONE	U, Q, D, A
H. Period of Performance	Y N/A	Y N/A	MNC, QC, SD, MW, NONE	U, Q, D, A	Y N/A	Y N/A	MNC, QC, SD, MW, NONE	U, Q, D, A
I. Procurement, Suspension and Debarment	Y N/A	Y N/A	MNC, QC, SD, MW, NONE	U, Q, D, A	Y N/A	Y N/A	MNC, QC, SD, MW, NONE	U, Q, D, A
J. Program Income	Y N/A	Y N/A	MNC, QC, SD, MW, NONE	U, Q, D, A	Y N/A	Y N/A	MNC, QC, SD, MW, NONE	U, Q, D, A
K. Reserved	Y N/A	Y N/A	MNC, QC, SD, MW, NONE	U, Q, D, A	Y N/A	Y N/A	MNC, QC, SD, MW, NONE	U, Q, D, A
L. Reporting	Y N/A	Y N/A	MNC, QC, SD, MW, NONE	U, Q, D, A	Y N/A	Y N/A	MNC, QC, SD, MW, NONE	U, Q, D, A
M. Subrecipient Monitoring	Y N/A	Y N/A	MNC, QC, SD, MW, NONE	U, Q, D, A	Y N/A	Y N/A	MNC, QC, SD, MW, NONE	U, Q, D, A
N. Special Tests and Provisions	Y N/A	Y N/A	MNC, QC, SD, MW, NONE	U, Q, D, A	Y N/A	Y N/A	MNC, QC, SD, MW, NONE	U, Q, D, A

U = Unmodified

Q = Qualified

D = Disclaimer

A = Adverse

MNC = Material noncompliance

QC = Questioned Cost &gt; \$25,000

SD = Significant Deficiencies

MW = Material Weaknesses

Y = Yes

N/A = Not applicable

NONE = None required to be reported

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## Compliance requirements:

	Major Program (CFDA #):				Major Program (CFDA #):			
	Requirement Tested	Findings reported in Part III of SFQC	Type of finding reported in Part III	Type of Opinion	Requirement Tested	Findings reported in Part III of SFQC	Type of finding reported in Part III	Type of Opinion
A. Activities Allowed or Unallowed	Y N/A	Y N/A	MNC, QC, SD, MW, NONE	U, Q, D, A	Y N/A	Y N/A	MNC, QC, SD, MW, NONE	U, Q, D, A
B. Allowable Costs/Cost Principles	Y N/A	Y N/A	MNC, QC, SD, MW, NONE	U, Q, D, A	Y N/A	Y N/A	MNC, QC, SD, MW, NONE	U, Q, D, A
C. Cash Management	Y N/A	Y N/A	MNC, QC, SD, MW, NONE	U, Q, D, A	Y N/A	Y N/A	MNC, QC, SD, MW, NONE	U, Q, D, A
D. Reserved	Y N/A	Y N/A	MNC, QC, SD, MW, NONE	U, Q, D, A	Y N/A	Y N/A	MNC, QC, SD, MW, NONE	U, Q, D, A
E. Eligibility	Y N/A	Y N/A	MNC, QC, SD, MW, NONE	U, Q, D, A	Y N/A	Y N/A	MNC, QC, SD, MW, NONE	U, Q, D, A
F. Equipment and Real Property	Y N/A	Y N/A	MNC, QC, SD, MW, NONE	U, Q, D, A	Y N/A	Y N/A	MNC, QC, SD, MW, NONE	U, Q, D, A
G. Matching, Level of Effort, Earmarking	Y N/A	Y N/A	MNC, QC, SD, MW, NONE	U, Q, D, A	Y N/A	Y N/A	MNC, QC, SD, MW, NONE	U, Q, D, A
H. Period of Performance	Y N/A	Y N/A	MNC, QC, SD, MW, NONE	U, Q, D, A	Y N/A	Y N/A	MNC, QC, SD, MW, NONE	U, Q, D, A
I. Procurement, Suspension and Debarment	Y N/A	Y N/A	MNC, QC, SD, MW, NONE	U, Q, D, A	Y N/A	Y N/A	MNC, QC, SD, MW, NONE	U, Q, D, A
J. Program Income	Y N/A	Y N/A	MNC, QC, SD, MW, NONE	U, Q, D, A	Y N/A	Y N/A	MNC, QC, SD, MW, NONE	U, Q, D, A
K. Reserved	Y N/A	Y N/A	MNC, QC, SD, MW, NONE	U, Q, D, A	Y N/A	Y N/A	MNC, QC, SD, MW, NONE	U, Q, D, A
L. Reporting	Y N/A	Y N/A	MNC, QC, SD, MW, NONE	U, Q, D, A	Y N/A	Y N/A	MNC, QC, SD, MW, NONE	U, Q, D, A
M. Subrecipient Monitoring	Y N/A	Y N/A	MNC, QC, SD, MW, NONE	U, Q, D, A	Y N/A	Y N/A	MNC, QC, SD, MW, NONE	U, Q, D, A
N. Special Tests and Provisions	Y N/A	Y N/A	MNC, QC, SD, MW, NONE	U, Q, D, A	Y N/A	Y N/A	MNC, QC, SD, MW, NONE	U, Q, D, A

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