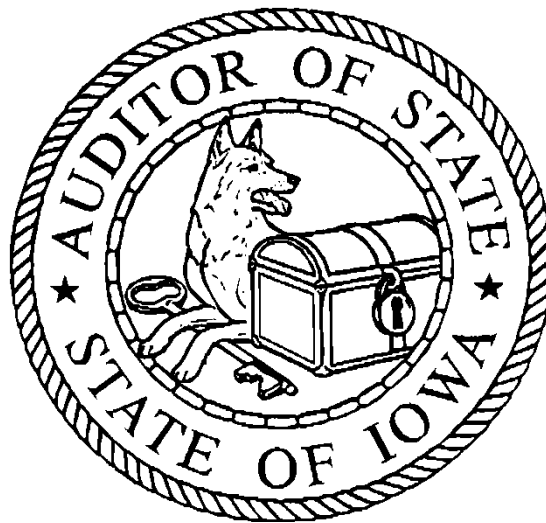


ENTITY AUDIT PROGRAM GUIDE

For the year ended June 30, 2019



ROB SAND
AUDITOR OF STATE

ENTITY AUDIT PROGRAM GUIDE**ENTITY** 2019 Audit Programs

June 30, 2019

<u>N/A</u>	<u>Incl.</u>	
_____	_____	Audit Planning/Audit Strategy
_____	_____	Nonaudit Services
_____	_____	Planning Conferences
_____	_____	Internal Control
_____	_____	Review of Minutes
_____	_____	Entity's Year End Financial Statements/Reports
_____	_____	Planning Materiality
_____	_____	Analytical Procedures
_____	_____	Time Budget and Progress Report
_____	_____	Audit Program
_____	_____	Audit and Accounting Problems
_____	_____	Exit Conferences
_____	_____	Items for Comment
_____	_____	Items for Next Year
_____	_____	Representation Letter
_____	_____	Attorney's Letter
_____	_____	Audit Difference Evaluation
_____	_____	Opinion, Disclosure and Other Report Information
_____	_____	Confirmation Control
_____	_____	W/P Copies Given to Entity and Outside Parties
_____	_____	Pending Matters
_____	_____	Review Notes – Deleted by _____ Date_____
_____	_____	Incharge Review Questionnaire
_____	_____	Manager Review Questionnaire
_____	_____	Independent Reviewer Questionnaire
_____	_____	Prior Year Audit Report
_____	_____	Code Compliance Guides (For all entities except County, City and Community School District which have a separate Code Compliance Guide.)

ENTITY AUDIT PROGRAM GUIDE**ENTITY** 2019 Audit Programs

June 30, 2019

AUDIT PROGRAM – TABLE OF CONTENTS

<u>N/A</u>	<u>Incl.</u>	
_____	_____	Trial Balance
_____	_____	General Ledger - County
_____	_____	Cash
_____	_____	Investments
_____	_____	Receivables/Deferred Outflows of Resources
_____	_____	Patient and Other Receivables - Hospital
_____	_____	Prepaid Expenses
_____	_____	Inventory
_____	_____	Capital Assets - All entities except Community College and Hospital
_____	_____	Capital Assets - Community College
_____	_____	Capital Assets - Hospital
_____	_____	Liabilities/Deferred Inflows of Resources
_____	_____	Fund Balance/Net Position
_____	_____	Receipts and Revenues - All entities
_____	_____	Revenues - County
_____	_____	Receipts and Revenues - City
_____	_____	Revenues - Hospital
_____	_____	Receipts and Revenues - Landfill Association/Commission
_____	_____	Revenues - Community College
_____	_____	Disbursements, Expenditures and Expenses
_____	_____	Payroll
_____	_____	Transfers
_____	_____	Budgets
_____	_____	Insurance and Self-Insurance
_____	_____	Single Audit
_____	_____	28E Entities
_____	_____	Early Childhood Iowa Area Board (If applicable)
_____	_____	Separately Maintained Records
_____	_____	County Auditor - County
_____	_____	County Recorder – County
_____	_____	County Sheriff – County
_____	_____	County Extension – County
_____	_____	County Care Facility – County
_____	_____	City/County Assessor – County
_____	_____	Credit and Contact Hours - Community College
_____	_____	NJTP - Community College
_____	_____	Completion of Audit

ENTITY AUDIT PROGRAM GUIDE

ENTITY 2019 Audit Programs

June 30, 2019

ENTITY CONTACT INFORMATION

Management¹:

Name/Title: _____

Phone: _____

Email: _____

Name/Title: _____

Phone: _____

Email: _____

Those Charged with Governance²:

Name/Title: _____

Email: _____

Name/Title: _____

Email: _____

Name/Title: _____

Email: _____

Name/Title: _____

Email: _____

Name/Title: _____

Email: _____

Name/Title: _____

Email: _____

¹ Examples include the following: County Auditor, County Treasurer, City Administrator/Clerk, School District Superintendent and Business Manager, Community College President and Business Manager, Executive Director, Treasurer, Finance Officer, Controller, Fiscal Agent.

² Examples include the following: Audit Committee Member, County Board of Supervisors Member, City Mayor and City Council Member, School District Board Member, Community College Board Member, Board Trustee, Chairperson/Board President.