

ENTITY 2019 Audit Programs

June 30, 2019

**ITEMS FOR COMMENT-
STATUTORY AND OTHER LEGAL MATTERS**

W/P Ref.	Item Description	Repeat of Prior Year?		In Comp- liance?		Report Non-Compliance		Non- Report	Comment Number
		Y	N	Y	N	Material 1	Non- Material 2		
	Required:								
	Certified Budget ³								
	Questionable Expenditures/ Disbursements								
	Travel Expense								
	Business Transactions ³								
	Bond Coverage ³								
	Board/Council Minutes								
	Deposits and Investments								
	Revenue Bonds/Notes (if applicable)								
	Annual Urban Renewal Report (if applicable)								
	Early Childhood Iowa Area Board (if applicable)								
	Solid Waste Fees Retained (if applicable)								
	Categorical Funding ⁴								
	County - REAP Certifications								
	County – County Extension Office								
	Landfill Association/Commission – Financial Assurance								
	Community School District – Certified Enrollment								
	Community School District – Supplementary Weighting								
	Community School District – Certified Annual Report								
	Community School District – Statewide Sales, Services and Use Tax								

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[illegible]

- 1 – Reported in Findings Related to the Financial Statements.
2 – Reported in Other Findings Related to Statutory Reporting.
3 – Not applicable to Landfill Associations/Commissions and Mental Health Regions.
4 – Applicable to Community School Districts and Area Education Agencies only.