

ENTITY 2019 Audit Programs

June 30, 2019

BUDGETS

PROCEDURE	OBJ.	DONE BY	W/P REF	N/A	REMARKS
Audit Objectives:					
A. The annual operating budget, and amendments thereto, are properly prepared, documented and approved.					
B. Budgetary comparisons are properly included in the appropriate financial statements and schedules of governmental funds for which an annual budget has been adopted.					
Audit Procedures:					
A. Obtain a copy of the adopted budget certificate summary for the Entity.	A				
B. Obtain a copy of each budget amendment (including each notice and record of hearing) and each certification resolution, including the purpose of the amendment.	A				
C. Examine proof of publication for the published budget/amendment and reconcile to the adopted budget/amendment.	A				
D. Determine accuracy of budget amendments (i.e., figures in "Last Budget as Certified or Last Amendment" column are correct and amounts in each applicable service area crossfoot).	A				
E. Compare disbursements by function with budget or amended budget and include any over-expenditure in the budget comment, in the notes to the financial statements and audit comment section.	A,B				
F. Compare disbursements with appropriations by office or department and include any over-expenditure in the budget comment, in the notes to financial statements and audit comment section.	A,B				
G. Compare receipts/revenues with budget and document reason for significant variance(s).					
H. Determine if amendments were adopted before disbursements exceeded the budget.					
I. If the Entity is a Community School District , determine if the General Fund spending authority was exceeded during the year.					
J. If the Entity is a Community School District , obtain a copy of the letter from the Iowa Department of Management to determine the amount for certified budget amendment. Obtain the amount of actual AEA flow-through by confirmation for note disclosure.					

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K. If the Entity is an Area Education Agency or Community College , determine if the State Board of Education approved the entity's budget and obtain a copy.					
L. Determine if the risk of material misstatement due to fraud or error has changed based on results of substantive tests performed. If so, perform appropriate procedures.					
<u>ALTERNATE/ADDITIONAL PROCEDURES:</u>					
<u>CONCLUSION:</u>					
We have performed procedures sufficient to achieve the audit objectives for budgets and the results of these procedures are adequately documented in the accompanying workpapers.					
Incharge _____ Date _____					
Manager _____ Date _____					
Independent Reviewer _____ Date _____					