

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 Compliance?		Report Non-Compliance		Non-Report	Comment Number
		Y	N	Y	N	Material 1	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								

