COMMUNITY COLLEGE 2017 Audit Programs

June 30, 2017

MISCELLANEOUS

PROCEDURE	OBJ.	DONE BY	W/P REF	N/A	REMARKS
Audit Objectives and Related Assertions:					
A. The budget was properly adopted and the College complied with legal requirements.					
B. The College complied with other statutory requirements.					
Audit Procedures:	A				
A. Budget					
1. Obtain a copy of the adopted budget.					
2. Obtain a copy of each notice, record of hearing and certificate to amend current budget.					
3. Determine the State Board approved the budget.					
4. Examine proof of publication for published budget and reconcile to adopted budget.					
5. Examine proof of publication for each budget amendment.					
6. Determine hearings were held and publications were made in accordance with Chapter 24.9 of the Code of Iowa.					
7. Determine accuracy of budget amendments.					
8. Determine if amendments were adopted before disbursements exceeded the budget.					
9. Determine, if applicable:					
a. Budgets were amended by May 31.					
b. Protests, if any, were decided by the State Appeal Board by June 30.					
10. Prepare a workpaper to compare disbursements by fund/function with the budget or amended budget and document and report any overexpenditures.					
B. Publication	B				
1. Determine a summarized statement showing receipts and disbursements for all funds of the College were published during the second week in August in accordance with Chapter 260C.14(12) of the Code of Iowa.					
NOTE: The statement of disbursements shall show the name of persons, firms, corporations and the total amount paid to each.					

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PROCEDURE	OBJ.	DONE BY	W/P REF	N/A	REMARKS
2. Review College policy for purchasing to determine compliance with Chapter 73A of the Code of Iowa.					
a. Examine proof of two publications for advertisement for bids on public improvement.					
b. Examine proof of publication for hearing on public improvement contracts to cost $25,000 or more.					
C. Compare Annual Report (AS-15D/AS-15E) submitted to the Iowa Department of Education with the College's ledger for reasonableness.	B				
D. Determine unclaimed property per Chapter 556.1(12) of the Code of Iowa has been reported to the State Treasurer annually before November 1st per Chapter 556.11 of the Code of Iowa.	B				
ALTERNATE/ADDITIONAL PROCEDURES:					
CONCLUSION:					
We have performed procedures sufficient to achieve the audit objectives for miscellaneous items and the results of these procedures are adequately documented in the accompanying workpapers.					
Incharge _____ Date _____					
Manager _____ Date _____					
Independent Reviewer _____ Date _____					