

June 30, 2017

**OPINION, DISCLOSURES AND
OTHER REPORT INFORMATION**

A. Independent Auditor's Report on the financial statements:

1. Type of opinion rendered and reason for modification of opinion, if applicable

Business Type Activities U Q D A

Aggregate Discretely Presented
Component Units U Q D A

2. Reliance on opinion of other auditors properly included in the Independent Auditor's Report Y N N/A

3. Required Supplementary Information (RSI) - Disclaim an opinion on the unaudited information (AU-C 730) (check applicable):

☐ MD&A ☐ OPEB - Funding Progress
☐ Proportionate Share Of Net Pension Liability ☐ Contributions Schedule
☐ Other _____

4. Supplementary information (SI) accompanying basic financial statements - Include an "in relation to" opinion (AU-C 725) (check if applicable):

☐ Budgetary Comparison
☐ Schedules #1 to #__ (including SEFA Schedule - Y or N/A)

Prior year information audited by whom and type of opinion(s) rendered
(for multiple opinions, please describe in the space below):

Years:

_____ AOS U Q D A

_____ Other auditors U Q D A

5. Other information (OI) (Normally applicable only for CAFR audits) - Disclaim an opinion on the unaudited information (AU-C 720) (check applicable):

☐ Introductory section ☐ Statistical section
☐ Other _____

COMMUNITY COLLEGE 2017 Audit Programs

June 30, 2017

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W/P Ref.	Item	Note No.
	B. Notes to Financial Statements:	
	Summary of Significant Accounting Policies	1
	Cash and Pooled Investments	2
	Inventories	
	Capital Assets	
	Termination Benefits	
	Pension and Retirement Benefits (IPERS)	
	Pension and Retirement Benefits (other than IPERS)	
	Other Postemployment Benefits (OPEB)	
	Anticipatory Warrants	
	Iowa School Cash Anticipation Program (ISCAP)	
	Changes in Long-Term Debt	
	Lease Purchase Agreements	
	Certificates Payable	
	Bonds and Notes Payable	
	Risk Management	
	Related Organizations	
	NJTP Programs	
	Contingencies	
	Commitments	
	Subsequent Events	
	Compensated Absences	
	Segment Reporting (Bond issues etc)	
	Scholarship/Discount Allowances	
	Accumulated Depreciation/Depreciation Expense	
	Self Insurance	
	Prior Period Adjustments	
	Interfund Transfers	
	Tax Abatements	
	Other	

COMMUNITY COLLEGE _____ 2017 Audit Programs _____

June 30, 2017

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Y = Yes

N = No

C. IAR on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards:

1. Instances of material non-compliance	<u>Y</u>	<u>N</u>
2. Instances of non-material non-compliance	<u>Y</u>	<u>N</u>
3. No instances of non-compliance	<u>Y</u>	<u>N</u>
4. Significant deficiencies	<u>Y</u>	<u>N</u>
5. Material weaknesses	<u>Y</u>	<u>N</u>

D. IAR on Compliance with Requirements For Each Major Federal Program and on Internal Control over Compliance Required by Uniform Guidance:

1. Instances of non-compliance	<u>Y</u>	<u>N</u>
2. Significant deficiencies	<u>Y</u>	<u>N</u>
3. Material weaknesses	<u>Y</u>	<u>N</u>

E. Because this audit is being conducted under Chapter 11 of the Code of Iowa, Government Auditing Standards and Uniform Guidance, users of the report are presumed to be aware of the conditions under which the report is issued, including the requirements of state law that requires the report to be open to the public.

F. Dollar threshold used to distinguish between Type A and Type B programs \$ _____

G. College qualified as low-risk auditee Y N

COMMUNITY COLLEGE 2017 Audit Programs

June 30, 2017

**OPINION, DISCLOSURE AND
OTHER REPORT INFORMATION**

	Major Program (CFDA #):				Major Program (CFDA #):			
	Requirement Tested	Findings reported in Part III of SFQC	Type of finding reported in Part III	Type of Opinion	Requirement Tested	Findings reported in Part III of SFQC	Type of finding reported in Part III	Type of Opinion
Compliance requirements :								
A. Activities Allowed or Unallowed	Y N/A	Y N/A	MNC, QC, SD, MW, NONE	U, Q, D, A	Y N/A	Y N/A	MNC, QC, SD, MW, NONE	U, Q, D, A
B. Allowable Costs/Cost Principles	Y N/A	Y N/A	MNC, QC, SD, MW, NONE	U, Q, D, A	Y N/A	Y N/A	MNC, QC, SD, MW, NONE	U, Q, D, A
C. Cash Management	Y N/A	Y N/A	MNC, QC, SD, MW, NONE	U, Q, D, A	Y N/A	Y N/A	MNC, QC, SD, MW, NONE	U, Q, D, A
D. Reserved	Y N/A	Y N/A	MNC, QC, SD, MW, NONE	U, Q, D, A	Y N/A	Y N/A	MNC, QC, SD, MW, NONE	U, Q, D, A
E. Eligibility	Y N/A	Y N/A	MNC, QC, SD, MW, NONE	U, Q, D, A	Y N/A	Y N/A	MNC, QC, SD, MW, NONE	U, Q, D, A
F. Equipment and Real Property	Y N/A	Y N/A	MNC, QC, SD, MW, NONE	U, Q, D, A	Y N/A	Y N/A	MNC, QC, SD, MW, NONE	U, Q, D, A
G. Matching, Level of Effort, Earmarking	Y N/A	Y N/A	MNC, QC, SD, MW, NONE	U, Q, D, A	Y N/A	Y N/A	MNC, QC, SD, MW, NONE	U, Q, D, A
H. Period of Availability of Federal Funds	Y N/A	Y N/A	MNC, QC, SD, MW, NONE	U, Q, D, A	Y N/A	Y N/A	MNC, QC, SD, MW, NONE	U, Q, D, A
I. Procurement, Suspension and Debarment	Y N/A	Y N/A	MNC, QC, SD, MW, NONE	U, Q, D, A	Y N/A	Y N/A	MNC, QC, SD, MW, NONE	U, Q, D, A
J. Program Income	Y N/A	Y N/A	MNC, QC, SD, MW, NONE	U, Q, D, A	Y N/A	Y N/A	MNC, QC, SD, MW, NONE	U, Q, D, A
K. Reserved	Y N/A	Y N/A	MNC, QC, SD, MW, NONE	U, Q, D, A	Y N/A	Y N/A	MNC, QC, SD, MW, NONE	U, Q, D, A
L. Reporting	Y N/A	Y N/A	MNC, QC, SD, MW, NONE	U, Q, D, A	Y N/A	Y N/A	MNC, QC, SD, MW, NONE	U, Q, D, A
M. Subrecipient Monitoring	Y N/A	Y N/A	MNC, QC, SD, MW, NONE	U, Q, D, A	Y N/A	Y N/A	MNC, QC, SD, MW, NONE	U, Q, D, A
N. Special Tests and Provisions	Y N/A	Y N/A	MNC, QC, SD, MW, NONE	U, Q, D, A	Y N/A	Y N/A	MNC, QC, SD, MW, NONE	U, Q, D, A

U = Unmodified MNC = Material noncompliance
 Q = Qualified QC = Questioned Cost > \$25,000
 D = Disclaimer SD = Significant Deficiency
 A = Adverse MW = Material Weaknesses

Y = Yes
 N/A = Not applicable
 NONE = None required to be reported

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Compliance requirements :								
A. Activities Allowed or Unallowed	Y N/A	Y N/A	MNC,QC,SD, MW, NONE	U,Q,D,A	Y N/A	Y N/A	MNC,QC,SD, MW, NONE	U,Q,D,A
B. Allowable Costs/Cost Principles	Y N/A	Y N/A	MNC,QC,SD, MW, NONE	U,Q,D,A	Y N/A	Y N/A	MNC,QC,SD, MW, NONE	U,Q,D,A
C. Cash Management	Y N/A	Y N/A	MNC,QC,SD, MW, NONE	U,Q,D,A	Y N/A	Y N/A	MNC,QC,SD, MW, NONE	U,Q,D,A
D. Reserved	Y N/A	Y N/A	MNC,QC,SD, MW, NONE	U,Q,D,A	Y N/A	Y N/A	MNC,QC,SD, MW, NONE	U,Q,D,A
E. Eligibility	Y N/A	Y N/A	MNC,QC,SD, MW, NONE	U,Q,D,A	Y N/A	Y N/A	MNC,QC,SD, MW, NONE	U,Q,D,A
F. Equipment and Real Property	Y N/A	Y N/A	MNC,QC,SD, MW, NONE	U,Q,D,A	Y N/A	Y N/A	MNC,QC,SD, MW, NONE	U,Q,D,A
G. Matching, Level of Effort, Earmarking	Y N/A	Y N/A	MNC,QC,SD, MW, NONE	U,Q,D,A	Y N/A	Y N/A	MNC,QC,SD, MW, NONE	U,Q,D,A
H. Period of Availability of Federal Funds	Y N/A	Y N/A	MNC,QC,SD, MW, NONE	U,Q,D,A	Y N/A	Y N/A	MNC,QC,SD, MW, NONE	U,Q,D,A
I. Procurement, Suspension and Debarment	Y N/A	Y N/A	MNC,QC,SD, MW, NONE	U,Q,D,A	Y N/A	Y N/A	MNC,QC,SD, MW, NONE	U,Q,D,A
J. Program Income	Y N/A	Y N/A	MNC,QC,SD, MW, NONE	U,Q,D,A	Y N/A	Y N/A	MNC,QC,SD, MW, NONE	U,Q,D,A
K. Reserved	Y N/A	Y N/A	MNC,QC,SD, MW, NONE	U,Q,D,A	Y N/A	Y N/A	MNC,QC,SD, MW, NONE	U,Q,D,A
L. Reporting	Y N/A	Y N/A	MNC,QC,SD, MW, NONE	U,Q,D,A	Y N/A	Y N/A	MNC,QC,SD, MW, NONE	U,Q,D,A
M. Subrecipient Monitoring	Y N/A	Y N/A	MNC,QC,SD, MW, NONE	U,Q,D,A	Y N/A	Y N/A	MNC,QC,SD, MW, NONE	U,Q,D,A
N. Special Tests and Provisions	Y N/A	Y N/A	MNC,QC,SD, MW, NONE	U,Q,D,A	Y N/A	Y N/A	MNC,QC,SD, MW, NONE	U,Q,D,A

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