

CITY 2017 Audit Programs

June 30, 2017

**OPINION, DISCLOSURE AND
OTHER REPORT INFORMATION**

Y = Yes N = No

C. IAR on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of the 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 requirement 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. City qualified as low-risk auditee Y N