

LANDFILL 2017 Audit Programs

June 30, 2017

**OPINION, DISCLOSURE AND
OTHER REPORT INFORMATION*****(Cash Basis Landfill)***

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

1. Type of opinion rendered on the financial statement and reason for modification of opinion, if applicable:
U Q D A
2. Reliance on opinion of other auditors properly included in the Independent Auditor's Report
Y N N/A
3. Supplementary information (SI) accompanying basic financial statements - Include an "in relation to" opinion (AU-C 725) (check if applicable):

☐ Schedules – Identify _____

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

Years:

<input type="checkbox"/>	_____ AOS	U	Q	D	A
<input type="checkbox"/>	_____ Other auditors	U	Q	D	A

4. Other Information (OI) - Disclaim an opinion on the unaudited information (AU-C 720) (check applicable):

<input type="checkbox"/> MD&A	<input type="checkbox"/> OPEB - Funding Progress
<input type="checkbox"/> Proportionate Share of Net Pension Liability	<input type="checkbox"/> Contributions Schedule
Other _____	

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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
	Lease Purchase Agreements	
	Operating Leases	
	Bonds/Notes Payable	
	Termination Benefits	
	Pension and Retirement Benefits – IPERS	
	Pension and Retirement Benefits (other than IPERS)	
	Other Postemployment Benefits (OPEB)	
	Compensated Absences (if applicable)	
	Closure and Postclosure Care Costs	
	Risk Financing	
	Commitments	
	Contingencies	
	Subsequent Events	
	Solid Waste Tonnage Fees Retained	
	Capital Assets	
	Interfund transfers	
	Other:	

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Y = Yes N = No N/A = Not Applicable

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 nonmaterial 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. Because this audit is being conducted under Chapter 11 of the Code of Iowa, Government Auditing Standards and the Uniformed 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.