

## **OPINION, DISCLOSURE AND OTHER REPORT INFORMATION**

- ☐ Introductory section      ☐ Statistical section
- ☐ Other \_\_\_\_\_

June 30, 2017

## **OPINION, DISCLOSURE AND OTHER REPORT INFORMATION**

[illegible]

**MENTAL HEALTH REGION 2017 Audit Programs**

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June 30, 2017

**OPINION, DISCLOSURE AND  
OTHER REPORT INFORMATION**

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

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