

**LANDFILL** 2018 Audit Programs

June 30, 2018

**DISBURSEMENTS/EXPENDITURES**

<b>PROCEDURE</b>	<b>OBJ.</b>	<b>DONE BY</b>	<b>W/P REF</b>	<b>N/A</b>	<b>REMARKS</b>
<b>Audit Objectives and Related Assertions:</b>					
<b>A. Recorded cash disbursements are for goods or services authorized and received. (5)</b>					
<b>B. Disbursements incurred for goods or services have all been identified. (6)</b>					
<b>C. Disbursements for goods or services have been recorded in the correct fiscal year. (8)</b>					
<b>D. Disbursements for goods or services and related disbursements have been recorded correctly as to account, fund, period and amount. (7,9)</b>					
<b>E. Disbursements for goods or services are properly presented as applicable in the fund financial statements and related disclosures are adequate. (10,11,12,13)</b>					
<b>Audit Procedures:</b>					
<b>A. General</b>					
1. On a test basis, foot and crossfoot disbursement records. Document selection methods and results of tests.					
2. Scan disbursement journal for unusual disbursements and investigate accordingly.	A				
3. For travel and questionable disbursements:					
a. Scan account detail for disbursements which may not meet public purpose criteria.					
b. Prepare work papers as necessary to adequately document for report presentation.	E				
4. Credit cards:					
a. Determine if the Landfill has established a written policy for the use of credit cards.					
b. If activity is significant, test selected transactions for propriety and compliance with the policy.					
5. Schedule all related party transactions with Landfill officials or employees. The workpaper should list all payments made during the period and a description of each transaction. For reporting purposes, include only the payments applicable for the period when the individual was an employee or official. Disclose material transactions in the notes to financial statements.	A,E				

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<p>6. If solid waste fees were retained in accordance with Chapter 455B.310 of the Code of Iowa, determine if the fees were expended only for the purposes allowed in Chapter 455B.310(4) of the Code of Iowa.</p> <p>7. If additional solid waste fees of twenty-five cents/thirty-five cents (if the state-wide average was met as of July 1, 1999) of the tonnage fee were retained in accordance with Chapter 455B.310 of the Code of Iowa:</p> <p>a. Determine if an updated comprehensive plan has been approved by the Iowa Department of Natural Resources.</p> <p>b. Determine if the fees were expended only for the purposes allowed in Chapter 455B.310(3) of the Code of Iowa.</p> <p>B. Disbursements</p> <p>1. Select items for testing from the check/warrant register and test for the following:</p> <p>a. The disbursement was properly authorized and approved for payment.</p> <p>b. The disbursement was charged to the proper fund.</p> <p>c. The disbursement was charged to the proper disbursement account.</p> <p>d. The disbursement was supported by an invoice or contract.</p> <p>e. The invoice and/or other documentation was canceled to prevent reuse.</p> <p>f. Examine canceled checks or electronically retained check images per Chapter 554D.114(5) of the Code of Iowa for authorized signature, proper endorsement and cancellation.</p> <p>g. Signatures were authorized per confirmed list from bank.</p> <p>h. The disbursement appears to meet the test of public purpose.</p> <p>i. Mileage was paid at a rate approved by the governing body and was not in excess of the amount allowable under Internal Revenue Service rules as provided by Chapter 70A.9 of the Code of Iowa.</p> <p>j. Expenditures for capital assets are included in the capital assets listing, if applicable.</p>	A,B,C, D				

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<p>2. On a test basis, prepare a workpaper for capital projects and other construction contracts to:</p> <ol style="list-style-type: none"> <li>Reconcile original contract to final contract.</li> <li>Reconcile total payments to-date by scheduling prior year payments, current year payments, payments due and retainage due.</li> <li>Determine projects and/or contracts were authorized and approved by the governing body.</li> <li>Determine construction contracts do not contain clauses which would make the in-state construction contracts subject to the laws of another state or which require litigation, mediation, arbitration or other dispute resolution proceedings be conducted in another state in accordance with Chapter 537A.6 of the Code of Iowa.</li> <li>Determine the Landfill applied for and received sales tax refunds, if applicable, on completed projects.</li> <li>For public improvements exceeding the competitive bid threshold established by Chapter 26.3 of the Code of Iowa (\$135,000 before January 1, 2017 and \$135,000 effective January 1, 2017), determine public hearing and bidding requirements of Chapters 26.2 through 26.13 of the Code of Iowa were followed. <ol style="list-style-type: none"> <li>Determine the Landfill advertised for sealed bids as provided in Chapter 26.3 of the Code of Iowa and posted notice to bidders not less than 13 days but not more than 45 days before the date for filing bids.</li> <li>Determine the Landfill published notice of the public hearing, including a description of the public improvement and its location, not less than 4 nor more than 20 days before the date of the hearing as provided in Chapters 26.12 and 362.3 of the Code of Iowa.</li> <li>Determine the Landfill had an engineer licensed under Chapter 542B, a landscape architect licensed under Chapter 544B or an architect registered under Chapter 544A prepare the plans and specifications and calculate the estimated total cost of the proposed public improvement as required by Chapter 26.3 of the Code of Iowa.</li> </ol> </li> </ol>	A,D				

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<p>4) Determine the Landfill awarded the contract for the public improvement to the lowest responsive, responsible bidder as required by Chapter 26.9 of the Code of Iowa.</p> <p>g. Determine the Landfill received competitive quotes for public improvement projects in accordance with Chapter 26.14 of the Code of Iowa for projects with estimated costs less than the required bid thresholds but greater than the competitive quote threshold set by the threshold subcommittees per Chapter 314.1B of the Code of Iowa (effective January 1, 2017: \$55,000 for an area with a population of less than 50,000 and \$75,000 for an area with a population of 50,000 or more).</p> <p>1) For work performed by Landfill employees, other than repair or maintenance work, determine the Landfill filed a quotation for the work to be performed in the same manner as a contractor as required by Chapter 26.14(3)(a) of the Code of Iowa.</p> <p>2) Determine the Landfill awarded the contract for the public improvement to the contractor submitting the lowest responsive, responsible quotation as required by Chapter 26.14(3)(b) of the Code of Iowa.</p> <p>3) For public improvement projects requiring competitive bids, determine the Landfill complied with the requirement to not restrict potential bidders to any predetermined class of bidder as required by Chapter 26.16 of the Code of Iowa.</p> <p>h. Determine any enhancement payments made for early completion of the project did not exceed 10 percent of the value of the contract in accordance with Chapter 26.9 of the Code of Iowa.</p> <p>i. Determine the Landfill applied for and received sales tax refunds on completed projects unless an exemption certificate was issued by the Landfill for the contractor per Chapter 423.3(80)(b) of the Code of Iowa.</p> <p>j. For public improvement projects, determine the Landfill complied with requirements for the early release of retained funds in accordance with Chapter 26.13 of the Code of Iowa.</p>					

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<p>C. Internal Service Funds</p> <ol style="list-style-type: none"> <li>1. Through analytical procedures or scanning, determine if disbursements appear to be in accordance with the purpose of the fund.</li> <li>2. Determine disbursements from operating funds to Internal Service Funds are correctly charged against the budget.</li> <li>3. Reconcile total revenues in the Internal Service Funds to contributions or transfers from the operating funds.</li> </ol> <p>D. Inquire of management and, when appropriate, those charged with governance as to the existence of any agreements containing confidentiality clauses.</p> <ol style="list-style-type: none"> <li>1. Determine if legal counsel agreed to the insertion of the clauses.</li> <li>2. Determine if the agreements were properly approved by the governing body.</li> <li>3. Review the funding source for the payment(s) made under the agreements.</li> </ol> <p>E. Determine if the risk of material misstatement due to fraud or error has changed based on results of substantive tests performed. If so, perform appropriate procedures.</p> <p>F. Determine whether disbursements are properly classified and disclosures are adequate.</p> <p><u>ALTERNATE/ADDITIONAL PROCEDURES:</u></p>	<p>A,B</p> <p>E</p>				

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<u>CONCLUSION:</u>  We have performed procedures sufficient to achieve the audit objectives for disbursements/expenditures/expenses and the results of these procedures are adequately documented in the accompanying workpapers.  Incharge _____ Date _____ Manager _____ Date _____ Independent Reviewer _____ Date _____					