

CITY 2021 Audit ProgramsJune 30, 2021 **or the twelve month period ended** \_\_\_\_\_**PLANNING**

PROCEDURE	DONE BY	W/P REF	N/A	REMARKS												
<p><b>Objectives:</b></p> <p>To plan and document planning the examination pursuant to Chapter 11 of the Code of Iowa and as required by <u>Government Auditing Standards</u> and AICPA Attestation Standards (AT-C), Sections 105, "Concepts Common to All Attestation Engagements", 215 "Agreed-Upon Procedures Engagements" and 315 "Compliance Attestation".</p> <p><b>Procedures:</b></p> <p>A. Job number: _____</p> <p>B. Assigned staff: _____ Independent? _____</p> <p>Manager _____</p> <p>Incharge _____</p> <p>Staff _____</p> <p>C. Timing:</p> <table border="0"> <thead> <tr> <th></th> <th>Planned Date</th> <th>Actual Date</th> </tr> </thead> <tbody> <tr> <td>Begin fieldwork</td> <td>_____</td> <td>_____</td> </tr> <tr> <td>Complete fieldwork</td> <td>_____</td> <td>_____</td> </tr> <tr> <td>To Manager</td> <td>_____</td> <td>_____</td> </tr> </tbody> </table> <p>D. Document contact information:</p> <p>Mayor: _____</p> <p>Phone: _____ E-mail _____</p> <p>Clerk: _____</p> <p>Phone: _____ E-mail _____</p> <p>County Location: _____</p> <p>E. Obtain and file the engagement letter. (AT-C Sections 215.12 to 215.15)</p> <p>F. Inquire as to the existence of findings and recommendations from any previous audits, attestation engagements or other studies that have been performed and determine the current status of any findings or recommendations.</p> <p>G. Review permanent file, if available, for applicable information, including:</p> <p>1. Administrative and accounting personnel.</p>		Planned Date	Actual Date	Begin fieldwork	_____	_____	Complete fieldwork	_____	_____	To Manager	_____	_____				
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<p>2. Organization chart.</p> <p>3. Chart of accounts and accounting manual.</p> <p>4. Long-term leases, contracts and commitments.</p> <p>5. List of officials and terms.</p> <p>H. Conduct entrance conference. Discuss and document pertinent information.</p> <p>I. Municipal Utilities – Separate Municipal Utilities are subject to the same examination requirements as the related City. Accordingly, these utilities should be included in the scope of the City’s examination.</p> <p>1. Determine and document whether a separate Municipal Utility established pursuant to Chapter 388 of the Code of Iowa exists.</p> <p>2. If a separate Municipal Utility exists, determine and document whether the Municipal Utility’s examination will be performed and reported with the City’s examination or whether the Municipal Utility prefers a separate examination and report.</p> <p>3. Municipal Utility examinations, whether part of the City’s examination or separate, should follow the City Examination Agreed-Upon Procedures (AUP) Program Guide.</p> <p>J. Determine whether separately maintained records exist (i.e., separate bank accounts held by a Library, Fire Department, etc.). These separately maintained accounts should be included in the scope of the City examination.</p> <p><b>NOTE:</b> Legally separate organizations (i.e., fire association, Friends of the Library, etc.) which are potential component units should not be included in the scope of the City examination.</p> <p>K. Request the City assemble all necessary information, records and documents.</p> <p>L. Minutes:</p> <p>1. Scan all minutes for significant or unusual items during the period reviewed.</p> <p>2. Select four (4) meetings during the year being examined to observe whether:</p> <p>a. Minutes were properly signed as required by Chapter 380.7 of the Code of Iowa.</p> <p>b. Meetings were preceded by proper notice in accordance with Chapter 21.4 of the Code of Iowa.</p>				

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<ul style="list-style-type: none"> <li>c. The minutes show information sufficient to indicate the vote of each member present as required by Chapter 21.3 of the Code of Iowa.</li> <li>d. The passage of ordinances, amendments or resolutions were by a majority vote of all the members of the City Council rather than a majority vote of a quorum of the City Council as required by Chapter 380.4 of the Code of Iowa.</li> <li>e. Minutes document the City Council followed proper proceedings for any closed sessions in accordance with Chapter 21.5 of the Code of Iowa. <ul style="list-style-type: none"> <li>i. The session was closed by affirmative roll call vote of at least two-thirds of the members.</li> <li>ii. The specific exemption under Chapter 21.5 of the Code of Iowa was identified and documented.</li> <li>iii. Final action was taken in open session</li> </ul> </li> <li>f. Minutes were published, or posted (if population is less than 200), within 15 days of the meeting as required by Chapter 372.13(6) of the Code of Iowa and included: <ul style="list-style-type: none"> <li>i. Total disbursements from each fund.</li> <li>ii. A list of all claims allowed, including the reason for the claim.</li> <li>iii. A summary of all receipts.</li> <li>iv. If the City's population is less than 200, determine that a City ordinance has been established which designates 3 locations to post minutes.</li> </ul> </li> <li>g. If the minutes observed included the adoption of ordinances, or amendments to ordinances, determine if the complete text or a summary of the ordinances/amendments was published in accordance with Chapter 380.7(3) of the Code of Iowa.</li> </ul> <p>M. Obtain a copy of City's June 30 financial statement(s) and/or reports.</p> <p>N. Observe surety bond coverage for reasonableness and compliance with statutory requirements for all officials and employees covered by Chapters 64.13 and 64.15 of the</p>				

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<p>Code of Iowa.</p> <p>O. Internal Control:</p> <ol style="list-style-type: none"> <li>1. Request the City Clerk complete an internal control checklist.</li> <li>2. Obtain and document an understanding of the City's internal control procedures and processes, including separately maintained records.</li> <li>3. Include findings for internal control weaknesses identified.</li> </ol> <p>P. Inquire of the City's management about whether it is aware of actual or suspected fraud or any allegations (e.g. communications from employees or others). Document results of inquiry.</p> <p>Q. Modify/expand on the AUP program guide, as necessary. If the City requests expanded procedures, at additional cost to the City, arrange for increased fees.</p> <p>R. Immediately contact the Manager if fraud or embezzlement is suspected. Ensure the appropriate officials are notified after contacting the Manager. Chapter 11.6 of the Code of Iowa requires a CPA firm and the City to notify the Auditor of State immediately regarding any suspected embezzlement, theft or other significant financial irregularities. If federal funds are involved, the appropriate U.S. Regional Inspector General should be notified.</p> <p>S. Prepare engagement time budget.</p> <p>T. Discuss planning phase with the Manager and document conclusions.</p> <p><b><u>CONCLUSION:</u></b></p> <p>We have performed procedures sufficient to achieve the AUP engagement objectives for planning and the results of these procedures are adequately documented in the accompanying workpapers.</p>				