

CITY 2021 Audit Programs

June 30, 2021 **or the twelve month period ended** _____

PLANNING CONFERENCE

IN ATTENDANCE:

<u>City</u>		<u>Auditor</u>	
Name	Title	Name	Title
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____

Items

Discussion

- A. Scope of AUP examination:
 - 1. Period of examination.
 - 2. Review engagement letter with City officials, including applicable responsibilities and sufficiency of procedures.
 - 3. Objectives of examination.
 - 4. Inquire whether the City's accounting system accommodates, and the City uses, fund accounting.
 - 5. All funds under fiduciary custody and/or control of the City pursuant to Chapter 384.20 of the Code of Iowa.
 - 6. Additional procedures, if any, at additional cost to the City.
 - 7. Report to be issued, including all AUP findings.
 - 8. The AUP engagement will be conducted as required by AICPA Attestation Standards, Chapter 11 of the Code of Iowa and Government Auditing Standards, issued by the Comptroller General of the United States.
- B. Timing of:
 - 1. Fieldwork.
 - 2. Release of report.
- C. Availability of records.
- D. Working space arrangements, if applicable.
- E. Extent of City assistance.
- F. Status of prior findings, if any.

CITY 2021 Audit Programs

June 30, 2021 **or the twelve month period ended** _____

PLANNING CONFERENCE

Items

Discussion

- G. Personnel changes.
- H. Accounting problems during the year.
- I. Related party/business transactions.
- J. Understanding of fee and billing arrangements.
- K. Inquire of management of their knowledge of actual or suspected fraud or any allegations of fraud.
- L. Ensure management is aware of their responsibilities under Chapter 11.6(7) of the Code of Iowa to notify the Auditor of State regarding any suspected embezzlement, theft or other significant financial irregularities.
- M. Obtain e-mail addresses of all Council Members/Mayor for report distribution.
- N. Other discussion items.

Acknowledgement:

Mayor or City Administrator

Date

Audit Committee or City Council Member

Date

City Clerk/Finance Director

Date