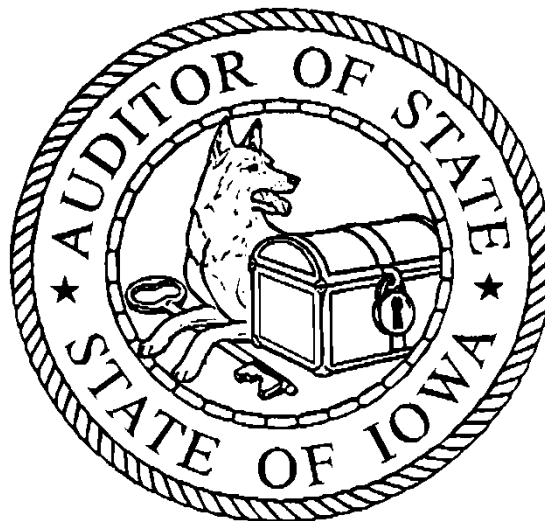


This guide is provided in accordance with Chapter 11.6(7) of the Code of Iowa. Use of this guide in your practice requires a proper implementation of professional standards. This guide is not a substitute for an understanding of the applicable professional standards. While this guide has been reviewed internally by CPAs within the Auditor of State's Office and is subject to outside peer review every three years, the guide has not undergone an external Quality Control Material Review or Examination.

ENTITY INTERNAL CONTROL QUESTIONNAIRE

For the year ended June 30, 2021



ROB SAND
AUDITOR OF STATE

ENTITY _____ 2021 ICQs _____

June 30, 2021

INTERNAL CONTROL

W/P REF.

CONTROL ENVIRONMENT

ENTITY'S RISK ASSESSMENT

INFORMATION AND COMMUNICATION

MONITORING

INFORMATION TECHNOLOGY (IT)

CASH

INVESTMENTS

INVENTORIES

CAPITAL ASSETS

LONG-TERM DEBT

RECEIPTS/REVENUES/RECEIVABLES/DEFERRED OUTFLOWS

TAXES AND SPECIAL ASSESSMENTS

DISBURSEMENTS/EXPENDITURES/PAYABLES/DEFERRED
INFLOWS

PAYROLL

TRANSFERS

FINANCIAL REPORTING

OTHER:

SINGLE AUDIT