

June 30, 2018

BUDGET

PROCEDURE	OBJ.	DONE BY	W/P REF	N/A	REMARKS
Audit Objectives: A. The annual operating budget, and amendments thereto, are properly prepared, documented and approved. B. General Fund spending authority was not exceeded during the year. C. Budgetary comparisons are properly included in the appropriate financial statements and schedules of governmental and proprietary funds for which an annual budget has been adopted. Audit Procedures: A. Obtain a copy of the adopted certified budget. B. Obtain a copy of each notice, record of hearing and certificate to amend current certified budget. C. Determine amount of AEA flow-through: 1. Obtain a copy of letter from Iowa Department of Management to determine amount for certified budget adjustment. 2. Obtain amount of actual AEA flow-through by confirmation for note disclosure. D. Determine the amount of anticipatory warrants redeemed in excess of amounts issued and consider any effect to the budget. E. Prepare a workpaper to compare expenditures by functional area to the certified budget or amended certified budget and document and disclose any overexpenditure in the notes to financial statements and audit comment section. F. Document reason(s) for significant variance(s) between budgeted and actual revenues. G. 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.					
ALTERNATE/ADDITIONAL PROCEDURES:					

DISTRICT 2018 Audit Programs

June 30, 2018

BUDGET

PROCEDURE	OBJ.	DONE BY	W/P REF	N/A	REMARKS
<u>CONCLUSION:</u> We have performed procedures sufficient to achieve the audit objectives for budget and the results of these procedures are adequately documented in the accompanying workpapers. Incharge _____ Date _____ Manager _____ Date _____ Independent Reviewer _____ Date _____					