

CITY _____

June 30, 201__ or the __ Months Ended _____

PLANNING

PROCEDURE	DONE BY	W/P REF	N/A	REMARKS												
<p>Objectives:</p> <p>To follow-up on the status of findings from the most recent periodic examination performed pursuant to Chapter 11 of the Code of Iowa.</p> <p>Procedures:</p> <p>A. City's population _____</p> <p>B. Job number _____</p> <p>C. Assigned staff: _____ Independent?</p> <p>Manager _____</p> <p>Incharge _____</p> <p>Staff _____</p> <p>D. 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>E. Document contact information:</p> <p>Mayor: Phone _____ E-mail _____</p> <p>Clerk: Phone _____ E-mail _____</p> <p>F. Obtain and file a copy of the most recent periodic examination report.</p> <p>G. Determine the time period to be covered during the follow-up procedures.</p> <p>H. If necessary, review permanent file, if available, for applicable information, including:</p> <ol style="list-style-type: none"> 1. Administrative and accounting personnel. 2. Organization chart. 3. Chart of accounts and accounting manual. 4. Long-term leases, contracts and commitments. 5. List of officials and terms. 		Planned Date	Actual Date	Begin fieldwork	_____	_____	Complete fieldwork	_____	_____	To Manager	_____	_____				
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Begin fieldwork	_____	_____														
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<p>I. Contact the City to arrange a date and time for the follow-up procedures. Emphasize the need for the Mayor or a Council member to be available for the entrance and exit conferences.</p> <p>J. Conduct a brief planning conference with City officials (the City Clerk and Mayor). Discuss pertinent information, including:</p> <ol style="list-style-type: none"> 1. Inquire about the status of findings from the most recent periodic examination report and document the City's response for each finding. <p>K. Determine the follow-up procedures necessary to determine the status of findings from the most recent periodic examination report. Discuss procedures with the Manager.</p> <p>L. Determine and document the status of all the findings reported in the most recent periodic examination report.</p> <ol style="list-style-type: none"> 1. Include documentation in the workpapers to clearly show if and how the findings were resolved, including progress made on findings not all or only partially resolved. <p>M. Request the City assemble all necessary information, records and documents.</p> <p>N. If segregation of duties findings were noted in the periodic examination report, obtain and file a copy of the internal control checklist from the most recent periodic examination.</p> <ol style="list-style-type: none"> 1. Review "no" answers with the City Clerk and document changes, if any. 2. If additional segregation of duties findings are noted or if controls have been implemented based on recommendations in the prior periodic examination report, obtain evidence to support the change. Including a finding for all deficiencies. <p>O. Minutes (perform only the steps necessary to follow-up on findings from the most recent periodic examination):</p> <ol style="list-style-type: none"> 1. Scan minutes for significant or unusual items. 2. Select four (4) meetings during the year being examined to review whether: <ol style="list-style-type: none"> a. Minutes were properly signed as required by Chapter 380.7 of the Code of Iowa. b. Meetings were preceded by proper notice in accordance with Chapter 21.4 of the Code of Iowa. 				

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<ul style="list-style-type: none"> 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. 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. 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"> i. The session was closed by affirmative roll call vote of at least two-thirds of the members. ii. The specific exemption under Chapter 21.5 of the Code of Iowa was identified and documented. iii. Final action was taken in open session. f. Minutes were published, or posted, 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"> i. Total disbursements from each fund. ii. A list of all claims allowed, including the reason for the claim. iii. A summary of all receipts. iv. A summary of ordinances or amendments adopted. <p>P. If necessary, obtain a copy of City's June 30 financial statement(s) and/or reports.</p> <p>Q. If necessary, verify and review 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 Code of Iowa.</p> <p>R. 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>S. 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>				

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<p>T. 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>U. Prepare engagement time budget.</p> <p>V. Discuss planning phase with the Manager and document conclusions.</p> <p><u>CONCLUSION:</u></p> <p>We have performed procedures sufficient to achieve the follow-up engagement objectives for planning and the results of these procedures are adequately documented in the accompanying workpapers.</p> <p>Incharge _____ Date _____</p> <p>Manager _____ Date _____</p>				