

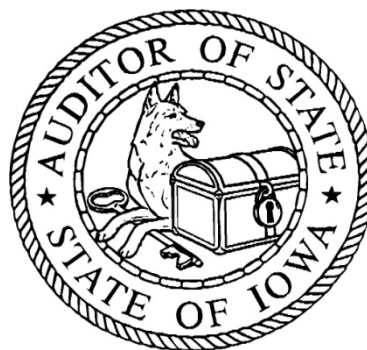
This guide is provided in accordance with Chapter 11.6(7) of the Code of Iowa. Use of this guide in your practice requires a proper implementation of professional standards. This guide is not a substitute for an understanding of the applicable professional standards. While this guide has been reviewed 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.

CITY OF ANYWHERE

**AUDITOR OF STATE'S INDEPENDENT REPORT ON COMPLIANCE
FOR THE U.S. TREASURY CORONAVIRUS STATE AND LOCAL FISCAL
RECOVERY FUNDS PROGRAM (CSLFRF) REQUIREMENTS FOR AN
ALTERNATIVE CSLFRF COMPLIANCE EXAMINATION ENGAGEMENT**

JUNE 30, 2024

Office of
**AUDITOR
OF STATE**
State Capitol Building • Des Moines, Iowa



Rob Sand
Auditor of State



OFFICE OF AUDITOR OF STATE
STATE OF IOWA

State Capitol Building
Des Moines, Iowa 50319-0006
Telephone (515) 281-5834

Rob Sand
Auditor of State

Practitioners:

This sample report is presented by the Office of Auditor of State as required by Chapter 11 of the Code of Iowa. In developing this report, we have made every effort to ensure the highest professional standards have been followed while attempting to provide meaningful and useful information to the citizens, our ultimate client.

The examination engagement is to be conducted in accordance with the attestation standards issued by the American Institute of Certified Public Accountants, the standards for attestation engagements contained in Government Auditing Standards, issued by the Comptroller General of the United States, and the "Requirements for an Alternative Compliance Examination Engagement for Recipients that Would Otherwise be Required to Undergo a Single Audit or Program-Specific Audit as a Result of Receiving Coronavirus State and Local Fiscal Recovery Funds" of the CSLFRF section of the OMB 2024 *Compliance Supplement*.

The format displays the information necessary to meet the requirements of this Office and is the minimum that will be acceptable. If the auditor and the City or County feel more detail is necessary, this, of course, will be welcome. A sample such as this cannot present all situations or findings which you may encounter, so the auditor's professional judgment must be used in determining the additional information or findings to be reported.

We have also included a page for listing the staff performing the examination engagement. Although we have found this page to be helpful, you are not required to use it.

As required by Chapter 11.14 of the Code of Iowa, the news media are to be notified of the issuance of the report by the CPA firm, unless the firm has made other arrangements with the City or the County for the notification. We have developed a standard news release to be used for this purpose. The news release (paper copy or electronic format) should be completed by the CPA firm or the City or the County and submitted to this Office with a **text-searchable** electronic copy of the examination engagement report issued by the CPA firm. Report filing requirements are detailed on the attached listing. We will make the report and news release available to the news media in this Office.

In accordance with Chapter 11.6(7) of the Code of Iowa, this Office is to be notified immediately regarding any suspected embezzlement, theft or other significant financial irregularities.

Finally, I would like to express my appreciation to all CPA firms who are providing audit, agreed-upon procedures or other services to local governments. Together, we are able to provide a significant benefit to all taxpayers in the state.

A handwritten signature in black ink, appearing to read "Rob Sand".

Rob Sand
Auditor of State

Office of Auditor of State

Report Filing Requirements

Report Submission – The City or County and CPA firm is required to submit an electronic, text-searchable, PDF copy of the report for the City or County with this Office upon release to the City or County within nine months following the end of the fiscal year subject to audit. Text-searchable files are required for the following reasons:

- The files created are much smaller in size than scanned-image files. Accordingly, text-searchable files require less storage space.
- Text-searchable files provide transparency to the public.

Per Diem Billing and News Release – A copy of the CPA firm's per diem billing, including total cost and hours, and a copy of the news release or media notification should also be submitted. These items can be submitted as either paper copies or electronic copies.

Submission – Electronic submission (text-searchable PDF) of the report, per diem billing and news release should be e-mailed to SubmitReports@AOS.iowa.gov.

If you are unable to e-mail the PDF files, you may mail a CD containing the files to this Office. You may direct any questions about submitting electronic files to the above e-mail address.

Paper copies (if not submitted electronically) of the per diem billing and news release should be sent to the following address:

Office of Auditor of State
State Capitol Building
Room 111
1007 East Grand Avenue
Des Moines, IA 50319-0001



**OFFICE OF AUDITOR OF STATE
STATE OF IOWA**

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Telephone (515) 281-5834

Rob Sand
Auditor of State

NEWS RELEASE

Contact:

FOR RELEASE

Auditor of State Rob Sand today released an examination engagement report on Compliance for the U.S. Department of Treasury Coronavirus State and Local Fiscal Recovery Funds Program (CSLFRF) Requirements for an Alternative CSLFRF Compliance Examination Engagement on the City of Anywhere, Iowa, for the year ended June 30, 2024.

AUDIT FINDINGS:

The report disclosed no findings pertaining to the CSLFRF program for the year ended June 30, 2024.

(NOTE to CPAs: Include significant deficiencies and material weaknesses in internal control, noncompliance with provisions of laws, regulations, contracts and grant agreements, or instances of fraud.)

A copy of the report is available for review on the Auditor of State's website at [Audit Reports – Auditor of State.](#)

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CITY OF ANYWHERE

**AUDITOR OF STATE'S INDEPENDENT REPORT
ON COMPLIANCE FOR THE U.S. DEPARTMENT OF TREASURY CORONAVIRUS STATE AND
LOCAL FISCAL RECOVERY FUNDS PROGRAM (CSLFRF) REQUIREMENTS FOR AN ALTERNATIVE
CSLFRF COMPLIANCE EXAMINATION ENGAGEMENT**

JUNE 30, 2024

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City of Anywhere

Officials

(Before January 2024)

<u>Name</u>	<u>Title</u>	<u>Term Expires</u>
Rosemary Jones	Mayor	Jan 2024
Rose Arnoldson	Council Member	Jan 2024
Betty Dager	Council Member	Jan 2024
Kevin Linden	Council Member	Jan 2026
Alan Notchwood	Council Member	Jan 2026
Dan Parks	Council Member	Jan 2026
Alan Mead	Finance Director	Indefinite
Marilyn Martin	City Clerk/Treasurer	Indefinite
Carl Pearce	Attorney	Indefinite

(After January 2024)

<u>Name</u>	<u>Title</u>	<u>Term Expires</u>
Rosemary Jones	Mayor	Jan 2028
Kevin Linden	Council Member	Jan 2026
Alan Notchwood	Council Member	Jan 2026
Dan Parks	Council Member	Jan 2026
Rose Arnoldson	Council Member	Jan 2028
Betty Dager	Council Member	Jan 2028
Alan Mead	Finance Director	Indefinite
Marilyn Martin	City Clerk/Treasurer	Indefinite
Carl Pearce	Attorney	Indefinite



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Rob Sand
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Auditor of State's Independent Report on Compliance
for the U.S. Department of Treasury Coronavirus State and Local Fiscal
Recovery Funds Program (CSLFRF) Requirements for an Alternative CSLFRF
Compliance Examination Engagement

To the Honorable Mayor and Members of the City Council:

We have examined the City of Anywhere's compliance with the compliance requirements "activities allowed or unallowed" and "allowable cost/cost principles" (the specified requirements) as described in Part IV "Requirements for an Alternative Compliance Examination Engagement for Recipients that Would Otherwise Be Required to Undergo a Single Audit or Program-Specific Audit as a Result of Receiving Coronavirus State and Local Fiscal Recovery Funds" of the CSLFRF section of the 2024 OMB *Compliance Supplement* (referred to herein as "Requirements for an Alternative CSLFRF Compliance Examination Engagement") during the year ended June 30, 2024. Management of the City of Anywhere is responsible for the City of Anywhere's compliance with the specified requirements. Our responsibility is to express an opinion on the City of Anywhere's compliance with the specified requirements based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants, the standards applicable to attestation engagements contained in Government Auditing Standards, issued by the Comptroller General of the United States and in the "Requirements for an Alternative CSLFRF Compliance Examination Engagement". Those standards and requirements require that we plan and perform the examination to obtain reasonable assurance about whether the City of Anywhere complied, in all material respects, with the specified requirements referenced above. An examination involves performing procedures to obtain evidence about whether the City of Anywhere complied with the specified requirements. The nature, timing, and extent of the procedures selected depend on our judgement, including an assessment of the risks of material noncompliance, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

We are required to be independent and meet our other ethical responsibilities in accordance with relevant ethical requirements relating to the engagement.

Our examination does not provide a legal determination on the City of Anywhere's compliance with specified requirements.

(Use this paragraph for Note 1 and 2) In our opinion, the City of Anywhere complied, in all material respects, with the specified requirements referenced above during the year ended June 30, 2024.

(Use this paragraph for Note 3) Our examination disclosed the following material noncompliance with (type of compliance requirement) applicable to City of Anywhere for the year ended June 30, 2024. (Describe noncompliance).

(Use this paragraph for Note 3) In our opinion, except for the material noncompliance described in the preceding paragraph, the City of Anywhere complied, in all material respects, with the specified requirements referenced above during the year ended June 30, 2024.

Other Reporting Required by Government Auditing Standards

In accordance with Government Auditing Standards, we are required to report all deficiencies which are considered to be significant deficiencies or material weaknesses in internal control, fraud, and noncompliance with provisions of laws, regulations, contracts or grant agreements that have a material effect on the City of Anywhere’s compliance with the specified requirements and any other instances that warrant the attention of those charged with governance. We are also required to obtain and report the views of responsible officials concerning the findings, conclusions, and recommendations, as well as any planned corrective actions. We performed our examination to express an opinion on City of Anywhere’s compliance with the specified requirements and not for the purpose of expressing an opinion on the internal control over the specified requirements or on compliance and other matters; accordingly, we express no such opinions. **(Note 1 use the bolded words)The results of our tests disclosed no matters that are required to be reported under Government Auditing Standards.** (Note 2 and Note 3 use the italics words) *Our examination disclosed certain findings that are required to be reported under Government Auditing Standards and those findings, along with the views of responsible officials, are described in the attached Schedule of Findings and Responses.*

Intended Purpose

The purpose of this examination report is solely to express an opinion on whether the City of Anywhere complied, in all material respects with the specified requirements referenced above during the year ended June 30, 2024. Accordingly, this report is not suitable for any other purpose.

We would like to acknowledge the many courtesies and assistance extended to us by personnel of the City of Anywhere during the course of our examination engagement. Should you have any questions concerning any of the above matters, we shall be pleased to discuss them with you at your convenience.

Brian R. Brustkern, CPA
Deputy Auditor of State

August 15, 2024

Note 1: Unmodified Opinion, no reportable findings.

Note 2: Unmodified Opinion, reportable findings exist.

Note 3: Modified Opinion, reportable findings exist.

Detailed Findings and Responses

City of Anywhere

Detailed Findings and Responses

Year Ended June 30, 2024
(Only included for **Note 2 and 3**)

2024-001 (Findings may involve deficiencies in internal control, noncompliance with provisions of laws, regulations, contracts, and grant agreements, or instances of fraud.

Criteria -

Condition -

Cause -

Effect -

Recommendation -

Response -

Conclusion -

City of Anywhere

Staff

This engagement was performed by:

Brian R. Brustkern, CPA, Deputy
Marcy Q. Reviewer, CPA, Manager
Jenny N. Charge, CPA, Senior Auditor II
Ryan H. Elper, Staff Auditor