



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

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Rob Sand  
Auditor of State

**October 14, 2021**

Sally Smith, Office Assistant  
Suzie Que, County Director  
Sammie Samms, Regional Director  
Example County Ag Extension

Dear Sally, Suzie, & Sammie:

I am providing you with a list of records and documents which can be prepared, assembled and organized by your staff for our review. The exact fieldwork date is unknown at this time, but we will be in contact to discuss fieldwork once the date is known. Please scan and save the requested documents as PDF or excel files on or before November 8, 2021 to the Shared One-Drive folder, named "Example County Ag Extension". (You should have received a separate email with instructions on using the One-Drive folder.)

Preparation of these items prior to the start of our audit will help minimize the audit cost. Please note that in instances where items are reviewed and/or signed, we would like the reviewed/signed versions of those documents. The following is a list of the items we will need.

- a) Bank statements for July 2020 – July 2021, for all accounts.
- b) Bank reconciliations for August 2020, November 2020, February 2021, and June 2021 for all accounts.
- c) "Segregation of Duties" log file.
- d) Signed council minutes for July 2020-June 2021, including agendas.
- e) Please document how ag extension office complies with Iowa Code 21.4, regarding the agenda. (How/where/when posted.)
- f) The year-to-date detailed statement of receipts and disbursements "Published Report-Operating" for 7/1/20 - 6/30/21.
- g) June bank reconciliations for all accounts, including the outstanding transactions reports.
- h) Balance sheet for June 2021.
- i) Depository resolution.
- j) Does the extension have any agency funds (any funds being held for a separate legal entity)?
- k) Status of 4H clubs – 4H club accounts transfer form (showing number of clubs who have transferred their funds to Extension office and those who have not).
- l) Check register (Voucher Report) for the test months of September and April.
  - a. Upon receiving the check registers, we will select a sample of 10 payments. Please provide: supporting invoices and council's approval of the payment.
- m) Payroll registers for the test months of October and May. (The payroll registers should show the number of hours paid, the pay rate, and gross pay calculation.)
  - a. We will select a sample of payroll checks during the first pay period paid in those months.
  - b. Please provide approved timesheets for the employees paid and support for their pay rates.
  - c. Please document whether the employees are hourly or salaried.
- n) Please provide approved timesheets for the month of April for all employees.
- o) Approved budget, budget amendments, and proof of publications for the budget/amendments.

**(October 14, 2021)**

Page 2

- p) Treasurer's bond in effect during FY2021.
- q) Please provide the annual report along with the Cumulative Carryover report.

During the fieldwork week, we may contact you for:

- a) Entrance conference, discuss internal controls, and exit conference.
- b) Fund financial records.
- c) Fiscal policy and procedures.

Any assistance you are able to provide us helps reduce the audit time and expense. During our audit, additional records and client assistance may be requested. We appreciate and look forward to the opportunity to perform the fiscal year 2021 audit for you. If you have any questions about any of the items listed above, you can email [savannah.fitz@aos.iowa.gov](mailto:savannah.fitz@aos.iowa.gov) or call me at 515-725-0091.

Sincerely,

Savannah Fitz  
Assistant Auditor