

2018 Compliance Guides **CSD COMPLIANCE GUIDE**

|  |           | Non-compliance Noted/FY | FY18      |         |        |         | FY19      |         |        |         | FY20      |         |        |         |
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|  |           |                         | H         | M       | L      |         | H         | M       | L      |         | H         | M       | L      |         |
| <b>MISCELLANEOUS:</b>  |           |                         |           |         |        |         |           |         |        |         |           |         |        |         |
| 1. Categorical Funding:  | 1         |                         |           |         |        |         |           |         |        |         |           |         |        |         |
| Audits of school districts must document compliance with Chapter 11.6 of the Code of Iowa regarding categorical funding.   |           |                         |           |         |        |         |           |         |        |         |           |         |        |         |
| According to the Iowa Department of Education administrative rules (Iowa Administrative Code (IAC) Section 281, Chapter 98), "Categorical funding means financial support from state and federal governments that is targeted for particular categories of students, special program or special purposes. Categorical funding includes both grants in aid and budgetary allocations."  |           |                         |           |         |        |         |           |         |        |         |           |         |        |         |
| For purposes of this compliance guide, evidence of testing categorical funding is required annually, but specific categorical funds (programs) are listed as category (2). Auditors should document testing each year and the specific categorical funding tested each year so all categorical funding is tested on a rotating basis, at least every three years, based on risk assessment and applicability. Workpaper documentation is required. |           |                         |           |         |        |         |           |         |        |         |           |         |        |         |
| Refer to the Iowa Department of Education administrative rules for listings of appropriate and inappropriate uses of the following specific categorical funding (4 digit project dimension):   |           |                         |           |         |        |         |           |         |        |         |           |         |        |         |

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| <b>MISCELLANEOUS (continued):</b>   |           |                         |           |         |        |         |           |         |        |         |           |         |        |         |
| a. Home school assistance program (HSAP) (1113) (3338) (Chapter 299A.12 of the Code of Iowa).     | 2         |                         |           |         |        |         |           |         |        |         |           |         |        |         |
| b. Statewide voluntary four-year-old preschool program (3117) (Chapter 256C of the Code of Iowa). | 2         |                         |           |         |        |         |           |         |        |         |           |         |        |         |
| c. Limited English proficiency (LEP) weighting (1112).  | 2         |                         |           |         |        |         |           |         |        |         |           |         |        |         |
| d. At-risk formula supplementary weighting (1116) (Chapter 257.11(4) of the Code of Iowa).        | 2         |                         |           |         |        |         |           |         |        |         |           |         |        |         |
| e. Gifted and talented program (1118) (Chapter 257.46 of the Code of Iowa).                       | 2         |                         |           |         |        |         |           |         |        |         |           |         |        |         |
| f. Returning dropout and dropout prevention program (1119) (Chapter 257.41 of the Code of Iowa).  | 2         |                         |           |         |        |         |           |         |        |         |           |         |        |         |
| g. Use of unexpended General Fund balance (1117) (Chapter 257.31 of the Code of Iowa).            | 2         |                         |           |         |        |         |           |         |        |         |           |         |        |         |
| h. Nonpublic transportation assistance (3131).  | 2         |                         |           |         |        |         |           |         |        |         |           |         |        |         |
| i. Iowa early intervention block grant (3216) (Chapter 256D of the Code of Iowa).                 | 2         |                         |           |         |        |         |           |         |        |         |           |         |        |         |
| j. Teacher salary supplement (3204 & 3205) (Chapter 284 of the Code of Iowa).                     | 2         |                         |           |         |        |         |           |         |        |         |           |         |        |         |
| k. Special Education Supplementary Weighting (3301 to 3309).                                      | 2         |                         |           |         |        |         |           |         |        |         |           |         |        |         |

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| <b>MISCELLANEOUS (continued):</b>  |           |                         |           |         |        |         |           |         |        |         |           |         |        |         |
| 1. Teacher leadership supplement (3116) (3387) (Chapter 284 of the Code of Iowa).                  | 2         |                         |           |         |        |         |           |         |        |         |           |         |        |         |
| m. Educator quality, professional development (3376) (Chapter 284 of the Code of Iowa).            | 2         |                         |           |         |        |         |           |         |        |         |           |         |        |         |
| n. Beginning teacher mentoring and induction (3202) (Chapter 284 of the Code of Iowa).             | 2         |                         |           |         |        |         |           |         |        |         |           |         |        |         |
| o. Beginning administrator mentoring and induction (3209) (Chapter 284A of the Code of Iowa).      | 2         |                         |           |         |        |         |           |         |        |         |           |         |        |         |
| p. Nonpublic textbook services (3222) (Chapter 301 of the Code of Iowa).                           | 2         |                         |           |         |        |         |           |         |        |         |           |         |        |         |
| q. Early literacy (3342) (Chapter 279 of the Code of Iowa).  | 2         |                         |           |         |        |         |           |         |        |         |           |         |        |         |
| r. Professional development for model core curriculum (3373) (Chapter 284.13 of the Code of Iowa). | 2         |                         |           |         |        |         |           |         |        |         |           |         |        |         |
| s. Market factor incentives (3378) (Chapter 284.13 of the Code of Iowa).                           | 2         |                         |           |         |        |         |           |         |        |         |           |         |        |         |
| t. <b>(18)</b> Flexibility Fund Accounts (3170) (3180) (Chapter 298A.2 of the Code of Iowa).       | 2         |                         |           |         |        |         |           |         |        |         |           |         |        |         |

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| <b>MISCELLANEOUS (continued):</b><br>Categorical funding compliance procedures<br>(Duplicate as needed to test programs):<br><hr/> (categorical funding program) <ol style="list-style-type: none"> <li>1) Determine the moneys received for categorical funding are credited to the appropriate fund per Chapters 257 and 298A of the Code of Iowa and Iowa Department of Education administrative rules (IAC Section 281, Chapter 98).</li> <li>2) Determine moneys received are spent in accordance with the applicable statutes of the Code of Iowa and Iowa Department of Education administrative rules. Specifically:               <ol style="list-style-type: none"> <li>a) Indirect cost recovery was not applied to categorical funding provided by the State unless permitted by the Code of Iowa.</li> <li>b) Categorical funding was used to supplement, not supplant, expenditures unless expressly permitted by the Code of Iowa.</li> <li>c) Unexpended categorical funding at year-end, if any, has been reported as reserved fund balance.</li> </ol> </li> </ol> |           |                         |           |         |        |         |           |         |        |         |           |         |        |         |
|  | 2         |                         |           |         |        |         |           |         |        |         |           |         |        |         |

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| <b>MISCELLANEOUS (continued):</b>  |           |                         |           |         |        |         |           |         |        |         |           |         |        |         |
| d) Discontinued categorical funding has been carried forward to be expended within 24 months unless a longer period is expressly permitted.  |           |                         |           |         |        |         |           |         |        |         |           |         |        |         |
| e) Expenditures were limited to direct costs of providing the program or service and did not include allocated costs, indirect costs or overhead.  |           |                         |           |         |        |         |           |         |        |         |           |         |        |         |
| f) Expenditures have not been duplicated or charged to more than one categorical funding program.  |           |                         |           |         |        |         |           |         |        |         |           |         |        |         |
| g) Expenditures charged to the categorical funding program do not exceed the total of the current year's funding or allocation plus any carry forward balance from the previous year.  |           |                         |           |         |        |         |           |         |        |         |           |         |        |         |
| h) Categorical funding was not commingled with other funding. According to the administrative rules, "Categorical funding shall not be commingled with other funding. School districts shall use a project code and program code as defined by UFA." |           |                         |           |         |        |         |           |         |        |         |           |         |        |         |

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| <b>MISCELLANEOUS (continued):</b>  |           |                         |           |         |        |         |           |         |        |         |           |         |        |         |
| 2. Certified Enrollment - Certified enrollment is reported to the Department of Education.   |           |                         |           |         |        |         |           |         |        |         |           |         |        |         |
| a. Obtain documentation from the Department of Education's website at <a href="https://www.educateiowa.gov/data-reporting/data-reporting/certified-enrollment">https://www.educateiowa.gov/data-reporting/data-reporting/certified-enrollment</a> of the amount certified as basic enrollment for the District for October 1 (or the first Monday in October if October 1 falls on a Saturday or Sunday) included in the audit year. | 1         |                         |           |         |        |         |           |         |        |         |           |         |        |         |
| b. Review, evaluate and document the procedures used by the District for the SRI (Student Reporting in Iowa) system for adequacy. Procedures to review/evaluate include, but are not limited to, system security controls, addition and deletion controls and cutoff procedures for the October 1 count.   | 1         |                         |           |         |        |         |           |         |        |         |           |         |        |         |
| c. Based on the review of the District's procedures and the auditor's risk assessment, determine the additional procedures to be performed, if any. Additional procedures could include, but are not limited to, the procedures below.   | 1         |                         |           |         |        |         |           |         |        |         |           |         |        |         |
| 1) Determine if the District's procedures are adequate for verifying foreign exchange, dual enrolled, nonpublic shared time and tuitioned-in students are properly identified in the student information system.   | 3         |                         |           |         |        |         |           |         |        |         |           |         |        |         |

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| <b>MISCELLANEOUS (continued):</b>   |           |                         |           |         |        |         |           |         |        |         |           |         |        |         |
| 2) Determine if the District's procedures are adequate for notifying each school of the presence of the students identified in the previous procedure.  | 3         |                         |           |         |        |         |           |         |        |         |           |         |        |         |
| 3) Determine regular education foster care students have been included if the student was not a resident of the District prior to entering foster care and was enrolled in the district on October 1.   | 3         |                         |           |         |        |         |           |         |        |         |           |         |        |         |
| d. Obtain and document potential audit adjustments (including adjustments for 5 year old preschool) identified by the Department of Education and determine if the items identified should be included as enrollment variances. (Note: The Department of Education provides summary information about the potential audit adjustments to auditors (via e-mail) and detailed information to the District). | 1         |                         |           |         |        |         |           |         |        |         |           |         |        |         |
| e. Perform additional procedures to test and/or verify, as deemed necessary.  | 1         |                         |           |         |        |         |           |         |        |         |           |         |        |         |
| f. Include findings and recommendations regarding the District's procedures for certified enrollment in the required statutory comment of the audit report including late certifications (Due date is October 15).  | 1         |                         |           |         |        |         |           |         |        |         |           |         |        |         |
| g. Report any enrollment variances noted for certified enrollment to the Department of Management (DOM) and send a copy of the letter to the Department of Education (DE). Comment accordingly.   | 1         |                         |           |         |        |         |           |         |        |         |           |         |        |         |

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| <b>MISCELLANEOUS (continued):</b>   |           |                         |           |         |        |         |           |         |        |         |           |         |        |         |
| 3. Supplementary Weighting – Through inquiry and review:  |           |                         |           |         |        |         |           |         |        |         |           |         |        |         |
| a. Determine supplementary weighting is pursuant to an eligible sharing condition.  | 1         |                         |           |         |        |         |           |         |        |         |           |         |        |         |
| b. Determine postsecondary courses provided in accordance with Chapters 257.11 and 261E of the Code of Iowa supplement, rather than supplant, school district courses.            | 1         |                         |           |         |        |         |           |         |        |         |           |         |        |         |
| c. Report any findings noted in the statutory comments in the audit report.   | 1         |                         |           |         |        |         |           |         |        |         |           |         |        |         |
| 4. Certified Annual Report (CAR) (chart of account upload and web based forms) - determine the Certified Annual Report was completed and filed timely (Due date is September 15). | 3         |                         |           |         |        |         |           |         |        |         |           |         |        |         |
| 5. Foster Care Students – Obtain a copy of the District's Foster Care Claim Form.   |           |                         |           |         |        |         |           |         |        |         |           |         |        |         |
| a. Determine students included in foster care are properly supported.   | 3         |                         |           |         |        |         |           |         |        |         |           |         |        |         |
| b. Determine revenue for foster care students has been recorded properly to source code 3121.   | 3         |                         |           |         |        |         |           |         |        |         |           |         |        |         |
| c. Determine the claim does not include any special education students or any resident students.  | 3         |                         |           |         |        |         |           |         |        |         |           |         |        |         |
| d. Determine the claim was filed timely (Due date is August 1).   | 3         |                         |           |         |        |         |           |         |        |         |           |         |        |         |



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| <b>MISCELLANEOUS (continued):</b>  |           |                         |           |         |        |         |           |         |        |         |           |         |        |         |
| 6. Secure an Advanced Vision for Education Fund (SAVE) revenue:  |           |                         |           |         |        |         |           |         |        |         |           |         |        |         |
| a. Determine statewide SAVE revenues are recorded in a separate Capital Projects Fund in accordance with DE guidance.  | 3         |                         |           |         |        |         |           |         |        |         |           |         |        |         |
| b. Determine SAVE expenditures are in accordance with the revenue purpose statement and Chapter 423E of the Code of Iowa. File a copy of the revenue purpose statement in the permanent file.  | 1         |                         |           |         |        |         |           |         |        |         |           |         |        |         |
| c. Determine bonds issued to make immediately available the SAVE revenues were issued in accordance with Chapter 423E.5 of the Code of Iowa.   | 3         |                         |           |         |        |         |           |         |        |         |           |         |        |         |
| d. For a district with certified enrollment fewer than 250 pupils in the entire District or fewer than 100 pupils in high school, determine the District received a certificate of need from the Department of Education prior to expending the supplemental school infrastructure amount for new construction or for payments for bonds issued for new construction on or after April 1, 2003 in accordance with Chapter 423E.4(5) of the Code of Iowa. | 3         |                         |           |         |        |         |           |         |        |         |           |         |        |         |

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| <b>MISCELLANEOUS (continued):</b>   |           |                         |           |         |        |         |           |         |        |         |           |         |        |         |
| 7. State supplemental assistance for high-need schools:   |           |                         |           |         |        |         |           |         |        |         |           |         |        |         |
| a. Determine whether moneys received were accounted for separately in accordance with Chapter 281.11(4) of the Code of Iowa.                  | 3         |                         |           |         |        |         |           |         |        |         |           |         |        |         |
| b. Determine whether expenditures were in accordance with Chapter 284.11(5) of the Code of Iowa.  | 3         |                         |           |         |        |         |           |         |        |         |           |         |        |         |
| 8. Nonprofit School Organizations established under Chapter 279.62 of the Code of Iowa:   |           |                         |           |         |        |         |           |         |        |         |           |         |        |         |
| a. Determine the Board adopted a resolution and held a public hearing prior to establishing a nonprofit school entity or organization.        | 2         |                         |           |         |        |         |           |         |        |         |           |         |        |         |
| b. Determine the records of the nonprofit school entity or organization complied with the open records law of Chapter 22 of the Code of Iowa. | 2         |                         |           |         |        |         |           |         |        |         |           |         |        |         |
| c. Determine the District has been reimbursed for any expenditures made on behalf of the nonprofit school entity or organization.             | 2         |                         |           |         |        |         |           |         |        |         |           |         |        |         |
| 9. Entrepreneurial Education Fund established under Chapter 298A.15 of the Code of Iowa:  |           |                         |           |         |        |         |           |         |        |         |           |         |        |         |
| a. Determine the establishment of the Entrepreneurial Education Fund was properly approved by the Board.                                      | 3         |                         |           |         |        |         |           |         |        |         |           |         |        |         |

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| <b>MISCELLANEOUS (continued):</b>  |           |                         |           |         |        |         |           |         |        |         |           |         |        |         |
| b. Determine if the fund consists only of money earned or returns on investments made for entrepreneurial purposes, private donations and contributions of interest earned on deposits.  | 3         |                         |           |         |        |         |           |         |        |         |           |         |        |         |
| c. Determine all disbursements were for investment activities related to entrepreneurial education purposes and were properly approved by the Board.   | 3         |                         |           |         |        |         |           |         |        |         |           |         |        |         |
| d. Determine no investment was made where a conflict of interest, as defined in Chapter 298A.15 of the Code of Iowa, existed.  | 3         |                         |           |         |        |         |           |         |        |         |           |         |        |         |
| 10. Vacancy on School Board per Chapter 279.6 of the Code of Iowa:   |           |                         |           |         |        |         |           |         |        |         |           |         |        |         |
| a. For vacancies occurring during the year, determine the District published notice per 279.36 stating the School Board intends to fill the vacancy by appointment but electors of the District have the right to file a petition for a special election.            | 2         |                         |           |         |        |         |           |         |        |         |           |         |        |         |
| b. Determine if a special election to fill the vacancy is called if the Board has not filled the vacancy within 30 days of the vacancy, or a valid petition is filed with the secretary of the school board, or if the number of Board members falls below a quorum. | 2         |                         |           |         |        |         |           |         |        |         |           |         |        |         |

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| <b>MISCELLANEOUS (continued):</b>   |          |                         |          |         |        |         |          |         |        |         |          |         |        |         |
| c. If a special election is called, determine the election is held not sooner than 30 days nor later than 40 days after the 13 <sup>th</sup> day following the day the vacancy occurs.  | 2        |                         |          |         |        |         |          |         |        |         |          |         |        |         |
| 11. <b>(18)</b> General Fund – Flexibility Account established under Chapter 298A.2 of the Code of Iowa.  |          |                         |          |         |        |         |          |         |        |         |          |         |        |         |
| a. Determine the establishment of the Flexibility Account was for transfers approved by the School Board for unexpended or unobligated funds from an approved statewide preschool program for four year old children under Chapter 256C, professional development funds under Chapter 257.10, home school assistance program under Chapter 299A.12, or from any unexpended or unobligated moneys in any other district fund or general fund account if the program, purpose, or requirements for the expenditures of such moneys have been repealed or are no longer in effect. | 1        |                         |          |         |        |         |          |         |        |         |          |         |        |         |
| b. Determine if the District has a method for tracking the source and year for funds transferred to the General Fund Flexibility Account.   | 1        |                         |          |         |        |         |          |         |        |         |          |         |        |         |

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|  |           | Non-compliance Noted/FY | FY18      |         |        |         | FY19      |         |        |         | FY20      |         |        |         |
|--|-----------|-------------------------|-----------|---------|--------|---------|-----------|---------|--------|---------|-----------|---------|--------|---------|
|  | Cate-gory |                         | Sele-cted | Done By | WP Ref | Remarks | Sele-cted | Done By | WP Ref | Remarks | Sele-cted | Done By | WP Ref | Remarks |
|  |           |                         | RISK      |         |        |         | RISK      |         |        |         | RISK      |         |        |         |
|  |           |                         | H         | M       | L      |         | H         | M       | L      |         | H         | M       | L      |         |
| <b>MISCELLANEOUS (continued):</b>  |           |                         |           |         |        |         |           |         |        |         |           |         |        |         |
| c. Determine all disbursements were made in a budget year beginning in or after the calendar year in which the moneys were transferred to the flexibility account.   | 1         |                         |           |         |        |         |           |         |        |         |           |         |        |         |
| d. Determine all disbursements were for startup costs for an approved local program under the statewide preschool program for four year old children under Chapter 256C, professional development under Chapter 284, home school assistance program under Chapter 299A.12, at risk programs under Chapter 257.40, gifted and talented programs under Chapter 257.46 or any General Fund purpose if approved by a resolution of the Board of Directors. | 1         |                         |           |         |        |         |           |         |        |         |           |         |        |         |
| e. Determine if a resolution for General Fund expenditures was approved by the Board of Directors at a public hearing preceded by appropriate public notice as required in Chapter 24.9 of the Code of Iowa.   | 1         |                         |           |         |        |         |           |         |        |         |           |         |        |         |

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|   |           | Non-compliance Noted/FY | FY18      |         |        |         | FY19      |         |        |         | FY20      |         |        |         |
|---|-----------|-------------------------|-----------|---------|--------|---------|-----------|---------|--------|---------|-----------|---------|--------|---------|
|   | Cate-gory |                         | Sele-cted | Done By | WP Ref | Remarks | Sele-cted | Done By | WP Ref | Remarks | Sele-cted | Done By | WP Ref | Remarks |
|   |           |                         | RISK      |         |        |         | RISK      |         |        |         | RISK      |         |        |         |
|   |           |                         | H         | M       | L      |         | H         | M       | L      |         | H         | M       | L      |         |
| <b>MISCELLANEOUS (continued):</b>   |           |                         |           |         |        |         |           |         |        |         |           |         |        |         |
| f. Determine if a resolution for any General Fund expenditures states the original source and purpose of the funds, the year in which the transfer of such funds occurred and certification that the statutory requirements for the original source of the funds has been met, repealed or no longer in effect. | 1         |                         |           |         |        |         |           |         |        |         |           |         |        |         |
| g. Determine if a copy of the resolution was provided to the Iowa Department of Education.  | 1         |                         |           |         |        |         |           |         |        |         |           |         |        |         |