

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.

2022 Compliance Guides COMMUNITY SCHOOL DISTRICT

2022 COMPLIANCE GUIDE SUPPLEMENT

Purpose: To document new or revised compliance items to be tested and/or document testing.

Source: Workpapers as referenced.

Scope: Compliance items tested each year are based on risk assessment.

Conclusion: Compliance selections and/or testing is documented per Compliance Guide and workpapers.

2022 Compliance Guides **CSD COMPLIANCE GUIDE SUPPLEMENT**

In addition to the updated Community School District Compliance Guide, we have made available this 2022 CSD Compliance Guide Supplement which details all changes made to the prior year CSD Compliance Guide. This Supplement may be used to update the prior year Compliance Guide in lieu of completing a new guide each year.

| | Category | Non-compliance Noted/FY | FY22 | | | | FY23 | | | | FY24 | | | |
|----------------------------------|----------|---|----------|---------|--------|---------|----------|---------|--------|---------|----------|---------|--------|---------|
| | | | Selected | Done By | WP Ref | Remarks | Selected | Done By | WP Ref | Remarks | Selected | Done By | WP Ref | Remarks |
| | | | RISK | | | | RISK | | | | RISK | | | |
| | | | H | M | L | | | | H | M | L | | | |
| FUND BALANCE/NET POSITION | | | | | | | | | | | | | | |
| 2. | (22) | Review calculation of the District's Administrative expenditures did not exceed five percent of the District's total general fund expenditures in accordance with Chapter 279.45 of the Code of Iowa. | | | | | | | | | | | | |

| | Cate- gory | Non-compl iance Noted/ FY | FY22 | | | | FY23 | | | | FY24 | | | |
|---|---------------|---------------------------------|---------------|------------|-----------|---------|---------------|------------|-----------|---------|---------------|------------|-----------|---------|
| | | | 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 | |
| MISCELLANEOUS: | | | | | | | | | | | | | | |
| 1. Categorical Funding | | | | | | | | | | | | | | |
| z. (22) Therapeutic Classroom Transportation Services (3412) (Chapter 256.25A of the Code of Iowa). | | | | | | | | | | | | | | |
| | | 2 | | | | | | | | | | | | |
| aa. (22) Career Academy Incentive Fund (3362) (Chapter 423F.2(4) of the Code of Iowa) (Iowa Administrative Code Chapter 281.46.13). | | | | | | | | | | | | | | |
| | | 2 | | | | | | | | | | | | |