

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.

2023 Compliance Guides COMMUNITY SCHOOL DISTRICT 2023 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.

2023 Compliance Guides **CSD COMPLIANCE GUIDE SUPPLEMENT**

In addition to the updated Community School District Compliance Guide, we have made available this 2023 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	FY23				FY24				FY25						
			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						
DISBURSEMENTS/EXPENDITURES																	
9. (23) All checks were signed only by authorized signers, confirmed from the bank. Determine if signatures are in accordance with Code of Iowa Chapters 29.1 and 291.8.			2														

	Cate- gory	Non-compl iance Noted/FY	FY23				FY24				FY25						
			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																	
h.	(23) Transportation Equity (3119) (Chapter 257.16C of the Code of Iowa).	2															
j.	(23) Special Education Services District Court Placed (3123) (Chapter 282.29 of the Code of Iowa).	2															
n.	(23) Market Factor (3208) (Chapter 284.11 of the Code of Iowa).	2															
o.	(23) Beginning Administrator Mentor and Induction (3209) (Chapter 284A204 of the Code of Iowa).	2															
bb.	(23) Computer science professional development (3379) (Chapter 284.6A of the Code of Iowa).	2															
ee.	(23) Summer Youth Internship Pilot Program (3397) (Chapter 84A01 of the Code of Iowa).	2															
hh.	(23) Therapeutic Classroom Transportation Services (3413) (Chapter 256.25A of the Code of Iowa).	2															
jj.	(23) STEM (3451) (Senate File 2321).	2															