

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.

2024 Compliance Guides COMMUNITY SCHOOL DISTRICT 2024 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.

2024 Compliance Guides **CSD COMPLIANCE GUIDE SUPPLEMENT**

In addition to the updated Community School District Compliance Guide, we have made available this 2024 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.

	Non-compliance Noted/FY	FY24				FY25				FY26				
		Category	Selected	Done By	WP Ref	Remarks	Selected	Done By	WP Ref	Remarks	Selected	Done By	WP Ref	Remarks
		<u>Risk:</u> H M L				<u>Risk:</u> H M L				<u>Risk:</u> H M L				
CASH														
3. (24) For cancelled checks retained electronically, determine both the front and back of the check are retained as required by Chapter 554D.114(5) of the Code of Iowa and accessible per the District's retention policy. (This has been recommended to be at least 5 years.)	2													

	Non-compliance Noted/FY	FY24				FY25				FY26				
		Category	Selected	Done By	WP Ref	Remarks	Selected	Done By	WP Ref	Remarks	Selected	Done By	WP Ref	Remarks
			<u>Risk:</u> H M L				<u>Risk:</u> H M L				<u>Risk:</u> H M L			
MISCELLANEOUS:														
1. Categorical Funding														
l. (24) Flexibility Fund from Discontinued Funds (3180-3189) (Chapter 298A.2(2)(a) of the Code of Iowa).	2													
m. (24) Teacher Salary Supplement (3191) Originating from Professional Development (3373 or 3376) Funds (Chapter 257.10 of the Code of Iowa).	2													
n. (24) Teacher Salary Supplement (3192) Originating from Teacher Leadership Supplement (3116) Funds (Chapter 257.10 of the Code of Iowa).	2													
o. (24) Teacher Salary Supplement (3193) Originating from Gifted and Talented Programs (1118) Funds (Chapter 257.10 of the Code of Iowa).	2													