

Sample CSD COMMUNITY SCHOOL DISTRICT
2011 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.

	FY11	FY12
Incharge		
Manager		
Independent Reviewer		

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In addition to the updated School Compliance Guide, we have made available this 2011 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.

Sample CSD _____ **CSD 2011 COMPLIANCE GUIDE SUPPLEMENT**

	Category	Non-compliance Noted/FY	FY11				FY12			
			Selected	Done By	WP Ref	Remarks	Selected	Done By	WP Ref	Remarks
MISCELLANEOUS:			Risk: H M L				Risk: H M L			
1. Categorical Funding:										
a. (11) Home school assistance program (HSAP) (1113) (Chapter 299A.12 of the Code of Iowa)			2							
m. (11) Beginning teacher mentoring and induction (3202) (Chapter 284A of the Code of Iowa)			2							
2. Certified Enrollment - Certified enrollment is reported to the Department of Education through PEACE (Project Easier and Certified Enrollment).										
a. (11) Obtain documentation from the Department of Education's website at http://www.iowa.gov/educate/index.php?option=com_content&task=view&id=1348&Itemid=2410 . 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							
Insert new step d. and renumber thereafter:										
d. (11) Obtain and document potential audit adjustments 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							

