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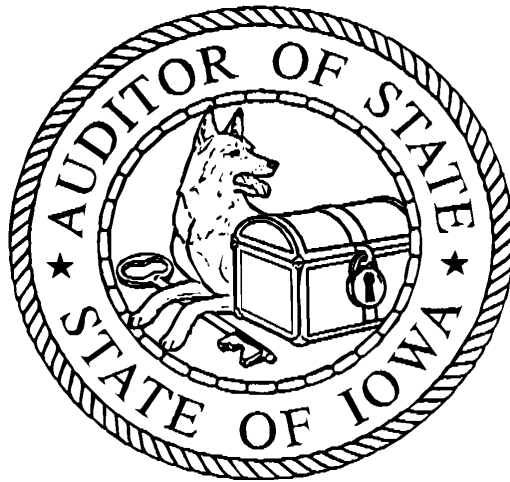
Iowa Governmental Audits - Local Government Update (IGA)

2026

Iowa Society of CPAs
Professional Education

**ISCPA
LOCAL GOVERNMENT UPDATE**

May 11, 2026



***Presented by:
Iowa Auditor of State Staff***

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Pam Bormann is the Deputy of Technical Services for Iowa's Office of Auditor of State. Pam is a graduate of the University of Northern Iowa and has served the office since 1987. Her primary responsibilities include managing and directing Technical Services within the Financial Audit Division which includes various training of staff both internally and externally, preparing sample audit programs, internal control questionnaires, code compliance documents and sample reports for CPAs related to city, county, community school district, community college, university, 28E organizations and State agency audits and reviewing local government audit reports and City examination engagement reports. She is also actively involved in the Auditor's Office Quality Review Program of CPA firm reports and workpapers, performing peer reviews for the National State Auditors Association as well as reaudits of local governments. In addition, Pam provides technical assistance to local governments and their auditors. Pam is also a Certified Governmental Financial Manager and a member of the Iowa Society of CPAs and the Association of Government Accountants.

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Alex Kawamura is a Manager in the Financial Audit Division for Iowa's Auditor of State's Office and has worked for the office since 2015. Alex is a graduate of Drake University. Alex's primary responsibilities include managing and reviewing local government audits and state agency audits. In addition, Alex provides technical assistance and training to local governments. He is also a member of the Association of Government Accountants and Iowa Society of Certified Public Accountants.

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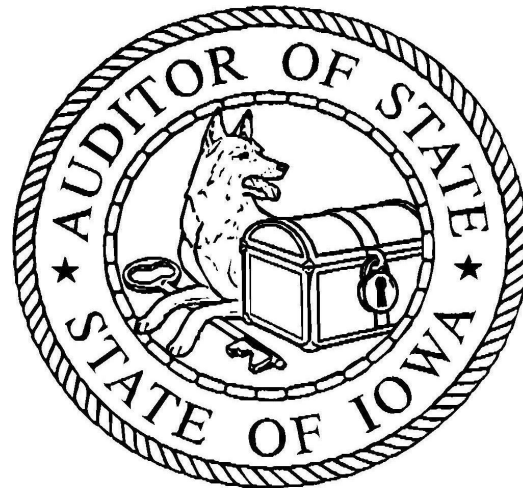
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LOCAL GOVERNMENT UPDATE



May 11, 2026

PRESENTERS

Pam Bormann

Cole Hocker

Selina Johnson

Alex Kawamura

Jenny Wall



TOPICS

- ADA Compliance
- Bank Reconciliations
- Mental Health Regions (still....)
- Transfers



TOPICS

- Compensated Absences – Lessons learned
- School Items
- Annual and Periodic Exam updates



TOPICS

- Single Audit
- Miscellaneous
- Programs and Samples



Title II of the Americans Disabilities Act (ADA) Compliance



New Report Accessibility Requirements

The U.S. Department of Justice has issued a final rule revising the regulation implementing Title II of the Americans with Disabilities Act (ADA). This final rule relates to services, programs and activities offered by state and local government entities to the public through the web and mobile applications. Compliance with this final rule is required as of April 24, 2026.

The final rule adopts the internationally recognized accessibility standard for web access, the Web Content Accessibility Guidelines (WCAG) 2.1 published in June 2018. State and local government entities must comply with WCAG 2.1 Level AA success criteria and conformance requirements.

Summary of the U.S. Department of Justice final rule:

<https://www.federalregister.gov/d/2024-07758/p-3>

Quick Reference Guide for WCAG: [How to Meet WCAG \(Quickref Reference\)](#)

Additional content from Microsoft on how to make word documents accessible:

[Make your Word documents accessible to people with disabilities - Microsoft Support](#)

Before uploading pdfs of reports, received on or after April 24, 2026, to the Auditor of State's website the Adobe Acrobat Accessibility Check will be run against the pdf.

- If the report pdf passes the accessibility check it will be uploaded to the AOS website.
- If the report pdf fails the accessibility check it will be returned along with the accessibility report generated by Adobe Acrobat.
 - Once the pdf has been revised and resubmitted with all accessibility issues addressed it will be uploaded to the AOS website.

ADA Compliance

- Original deadline – April 24, 2026
 - Anything on AOS website must be ADA compliant
 - This includes **ALL** audit and examination reports

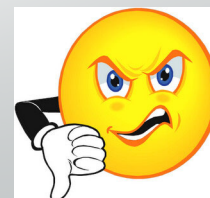
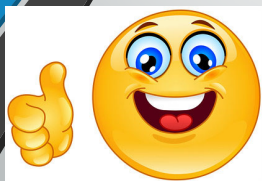
ADA Compliance



Web Content
Accessibility Guidelines
(WCAP) 2.1 is the
standard which needs
to be complied with

ADA Compliance

- What we planned
 - Run reports through accessibility check
 - ✓ If passed, would post
 - ✓ If didn't pass, would return with the accessibility report



ADA Compliance

- What did we do?
 - Evaluated documents on our website
 - ✓ Deleted outdated documents
 - ✓ Archived non-compliant documents



ADA Compliance

- What did we do?
 - Worked through our excel and word samples to make them compliant
 - Using these documents, worked to create compliant reports

ADA Compliance

- What did we do?
 - The automatic reply email when submitting reports, reminds firms of the new accessibility requirements (has been updated for the change in date)



Non-Compliant Reports

- We will accept reports, but we **will not** post reports which are not compliant
 - We will not remediate them to make them compliant
- Inform firm their report is not compliant and can not be posted to be available to the public

Non-Compliant Reports

- Will inform the local government their report is not compliant and is not on our website





Non-Compliant Reports

- The report name will appear as it always has, but the following language will appear when selected

“If you would like to view a copy of this report, please contact us. Phone: 515-281-5834 or email info@aos.iowa.gov.”



Non-Compliant Reports

- If asked by a member of the public, why a report is not on our website
 - We could provide a copy of the non-compliant report
 - We would refer the public to the CPA firm and local government

ADA Compliance



- On April 20, 2026 DOJ issued an interim final rule extending the compliance date by 1 year

(April 26, 2027)

Now What??

- Will continue to work on producing ADA compliant reports
- Will ensure current year samples are ADA compliant



What did we learn? Word

- Styles
 - Created styles in Word to ensure proper accessibility and consistency
 - Using default Word styles may not be consistent between computers
 - Allows setting large chunks of text the same at one time

What did we learn? Word

- Headers – setting allows screen readers to understand importance
 - Cannot skip – a header level 1 cannot be followed by a header level 3
 - Requires consideration when planning out updates to report
 - Speeds up ability to jump quickly to specific parts of the report when in Adobe

What did we learn? Word

- Images – signatures, firm logos, pie charts, etc. must all have “alt-text” describing the image for screen readers to describe
 - Can be simple – example, “Signature of CPA Firm, LLC”



What did we learn? Word

- Can no longer bring in dynamic objects from Excel
- Now we are bringing in Excel information as a linked Word table
 - This greatly limited the size of table we could bring in
- Must have all column and row headers on each page, can no longer have page 2 of an exhibit or schedule immediately begin with balances or activity

What did we learn? Excel

- Re-designed formatting in Excel
 - No blank columns or rows
 - Tables

What did we learn? Excel

- Blank rows and columns – historically we have utilized for spacing when preparing final report
- Causes errors when screen readers read aloud

What did we learn? Excel

- Must create a formal Excel table, with row and column headers
- Cannot split apart a header into different cells

What did we learn? Excel Old Way

- Columns A, B and C and rows 11, 13 and 14 were for spacing – causing blank cells
- Fund names in multiple cells

		E	F	G	H
		Special Revenue			
		General	Rural Services	Secondary Roads	Debt Service
	Assets				
12	Cash, cash equivalents and pooled investments	\$ 1,807,184	49,955	921,813	109,350
13	Receivables:				
14	Property tax:				
15	Delinquent	48,973	42,915	-	4,050
16	Succeeding year	645,000	168,000	-	128,000
17	Succeeding year tax increment financing	-	-	-	-
18	Penalty and interest on property tax	3,765	-	-	-
19	Accounts	9,940	-	12,981	-
20	Accrued interest	18,107	-	-	-
21	Drainage assessments	-	-	-	-
22	Opioid settlement	-	-	-	-
23	Due from other funds	-	-	29,261	-
24	Due from other governments	31,909	16,501	84,412	-
25	Lease receivable	96,248	-	-	-
26	Inventories	-	-	35,800	-
27	Prepaid insurance	81,011	-	22,000	-
28	Total assets	\$ 2,742,137	277,371	1,106,267	241,400

What did we learn? Excel New Way

- New header for the first column
- Combined rows to remove blank cells
- Combined fund names into one cell
 - NOTE: We also included "Special Revenue" in that same header cell and repeated for each fund, to meet standards
- Formatted as Table to aid accessibility in Adobe

	General	Special Revenue Rural Services	Special Revenue Secondary Roads	Debt Service
Account Balance				
Assets:				
11 Cash, cash equivalents and pooled investments	\$ 1,807,184	49,955	921,813	109,350
12 Property tax receivable				
12 Delinquent	48,973	42,315	-	4,050
13 Succeeding year	645,000	168,000	-	128,000
14 Succeeding year tax increment financing	-	-	-	-
15 Penalty and interest on property tax	3,765	-	-	-
16 Accounts	9,940	-	12,381	-
17 Accrued interest	18,107	-	-	-
18 Drainage assessments	-	-	-	-
19 Oplaid settlement	-	-	-	-
20 Due from other funds	-	-	23,261	-
21 Due from other governments	31,909	16,501	84,412	-
22 Lease receivable	96,248	-	-	-
23 Inventories	-	-	35,800	-
24 Prepaid insurance	81,011	-	22,000	-
25 Total assets	\$ 2,742,137	277,371	1,106,267	241,400

What did we learn?

- End product is largely similar to reports issued prior to this rule
- Required a different way of creating reports
- Continuing to adapt as we implement with new reports

Accessibility Checkers

- Word and Adobe both have built-in resources which can help
- However, these alone are not enough to achieve WCAG 2.1

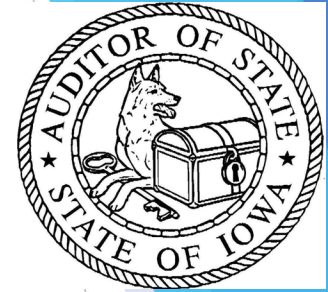
Accessibility Checkers

- CommonLook – the State has an agreement with Allyant, but has additional costs and not user-friendly/quick to process
- PAC Checker – Open-source, more user-friendly
- Result: When reports are submitted, AOS will review through PAC Checker to determine ADA compliance

Accessibility Checkers

- Using PAC
 - After PDF Conversion, simply drag and drop into the software
 - Will generate a high-level summary and results in detail
 - Can review the results in detail for each error, as you review you can see exactly where in the report the error is located to remediate in Adobe

BANK RECONCILIATIONS AND INTERNAL CONTROLS



What
Auditors &
Audit Clients
Need to
Know



Why do you need to know??

- Bank reconciliation – the basics
- Why internal controls are important
- What you can do

**What
you need
to know**

Bank Recs & Internal Controls

- ▶ Internal Control - definition.
 - ▶ Checks and balances in place to help safeguard, or protect entity's assets.
 - ▶ Affected by: Size of entity, policies and procedures.
- ▶ #1 control and tool to help prevent and detect potential fraud is....
- ▶ ** Bank reconciliations -
 - ▶ IF reviewed by an independent person.
 - ▶ IF reviewed thoroughly.
 - ▶ IF review is documented.

Bank Recs & Internal Controls

Start with the basics of bank reconciliations:

- Bank balance – ending bank balance per the monthly bank statement
- Book balance – represents the amount the City/County has at end of the month, according to the accounting records



Bank Recs & Internal Controls

- Outstanding items:
 - ❖ Checks written from the system but not yet cleared the bank
 - ❖ Deposits recorded in system but not deposited at bank
 - ❖ ACH payment recorded in bank but not in books
 - ❖ ACH payment recorded in books but not yet withdrawn from bank
 - ❖ Others: NSF, interest income earned, possible errors (incorrect amount posted)

Bank Recs & Internal Controls



Bank reconciliation - if there is a variance between the calculated book balance (on the bank reconciliation) and the month-end book balance, preparer NEEDS to investigate - and explain.



Any unusual reconciling items? ACH payments which have not yet cleared, were they paid?

Bank Recs & Internal Controls

- Two people involved:
 - ❖ Preparer
 - ❖ Reviewer
- Bank reconciliations should be:
 - ❖ Prepared by someone who does not sign checks, handle or record cash
 - ❖ Challenging in a smaller size office



Bank Recs & Internal Controls

During bank reconciliation process, the preparer should:

- Checks should be compared in detail with the disbursement records
- Scrutinize the signatures and endorsements on checks, to determine if any forgeries, alterations or improper endorsements

Bank Recs & Internal Controls

During bank reconciliation process, the preparer should:

- Numerical sequence of checks used – have all checks been issued in # order without gaps/missing numbers duplicate numbers?
- Are reconciling items properly documented and are they appropriate?
- If a variance exists, is it investigated and resolved?

Bank Recs & Internal Controls

Bank Reconciliation should be:

Reviewed and approved by an independent person who is not responsible for receipts and disbursements.

- Can be challenging in smaller size offices.
- Best Suggestion: To be truly independent, person should not be involved with receipts and disbursements. This person should review/approve the bank reconciliation.
 - Person serving on board as voting member?
 - Someone on board of directors, not involved?
 - Others?
- Person reviewing the bank rec should document and date their review. (Initial/sign and date)

Bank Recs & Internal Controls

To be a thorough review of the bank reconciliation, the reviewer should:

- Verify the bank and book balance
- Verify outstanding deposits in transit (when did they clear, why haven't they cleared)
- Verify outstanding checks (when did they clear, why haven't they cleared, is it reasonable, anything unusual)



Bank Recs & Internal Controls

To be a thorough review of the bank reconciliation, the reviewer should:

- Verify any other reconciling items noted in the bank reconciliation. Should always follow up on a “reconciling item”.
- Follow up on any other variance between the bank balance and book balance. Does the explanation for the variance make sense?
- Scan the bank statement for any unusual withdrawals (cash, online payments which appear odd)

Bank Recs & Internal Controls

- ▶ For the auditors - During the Cash control work, you **MUST** talk to the person who performs the independent review over the bank rec.
 - ▶ If you are not - how do you really audit/know what they do for their review?
 - ▶ Strongest control to prevent and detect fraud - are you asking/talking to the reviewer directly? Take the time!
 - ▶ Ask: During your review of the bank rec, do you:
 - ▶ trace the bank statement balance to the bank statement? (wait for the yes)
 - ▶ Trace the book balance to the monthly report (system generated treasurer report, fund balance report, etc)? (wait for the yes)
 - ▶ What other things do you look at during your review? (let it sit)

Bank Recs & Internal Controls

Who approves this bank rec?



Bank Recs & Internal Controls

- ▶ Fraud risk.
 - ▶ Scan bank statements for unusual withdrawals to search for potential fraud.
 - ▶ Cash withdrawals – not usual.
 - ▶ NSF fees – not usual.
 - ▶ Unauthorized transactions, missed deposits.
 - ▶ Scan for bills paid online (not paid by a check). Are they reasonable/supported by an invoice?

Bank Recs & Internal Control



- ▶ **Q: I perform the independent review for the bank reconciliation. Where should I initial/date to document the evidence I performed the review?**
 - ▶ A) Bank reconciliation file
 - ▶ B) Bank statement
 - ▶ C) Both

Bank Recs & Internal Control

- ▶ **Q: I have a small office of 3 ½ employees. How can I remove the segregation of duties comment in my office?**
 - ▶ A: Ask another department to review/approve the bank rec. (Reviewer should perform a thorough review over the bank rec.)
 - ▶ B: Have everyone in the office sign off on the bank rec, to show we all trust each other.
 - ▶ C: Don't worry, the auditors will be gone in a few weeks.

Bank recs & Internal Controls

- ▶ Common problems seen on bank reconciliations:
 - ▶ Bank recs are not prepared and documented.
 - ▶ Beginning book balance is incorrect.
 - ▶ Outstanding check listing is incorrect or does not exist.
 - ▶ Deposits in transit are not tracked/not complete.
 - ▶ Items on the bank statement have not been recorded on the books, for items such as bank fees, NSF check fees.

Bank recs & Internal Controls

- ▶ Common problems seen on bank reconciliations:
 - ▶ Comprehensive bank rec - not prepared.
 - ▶ Bank rec over the main checking account - but does not include the:
 - ▶ CD investments
 - ▶ Savings accounts
 - ▶ Other checking accounts

Bank recs - Other problems

Bank recs not prepared til 8-9 months after year end.

Bank recs contained variance of \$xxxx.

Questions



Contact Information

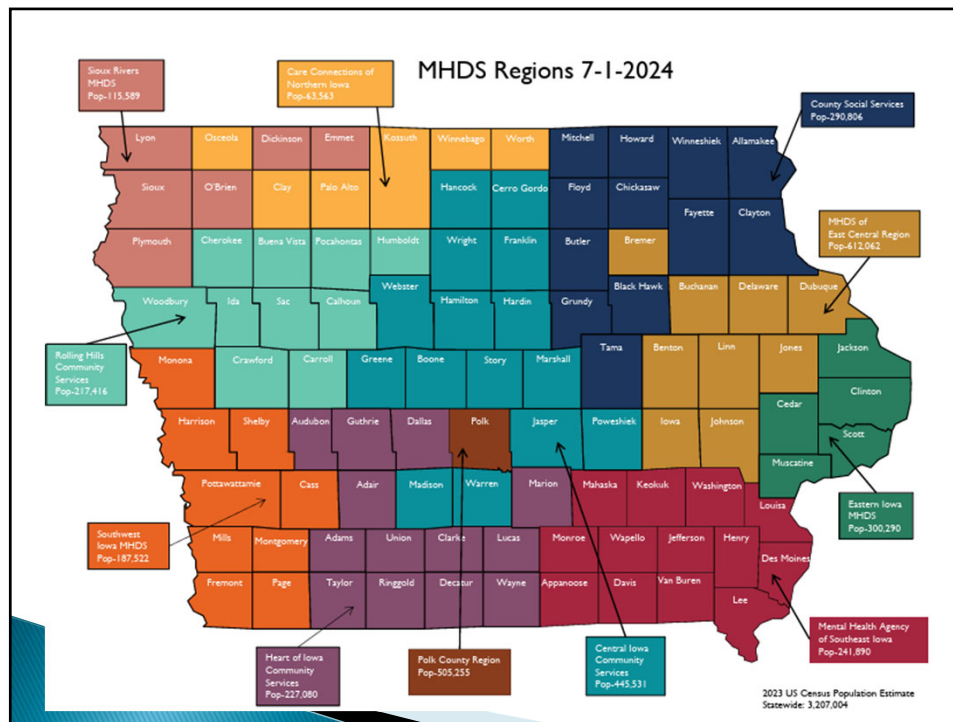
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Mental Health Regions



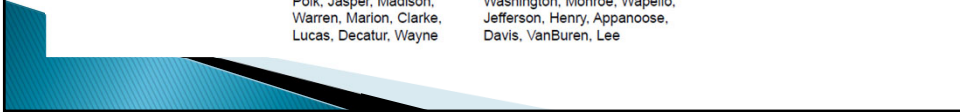
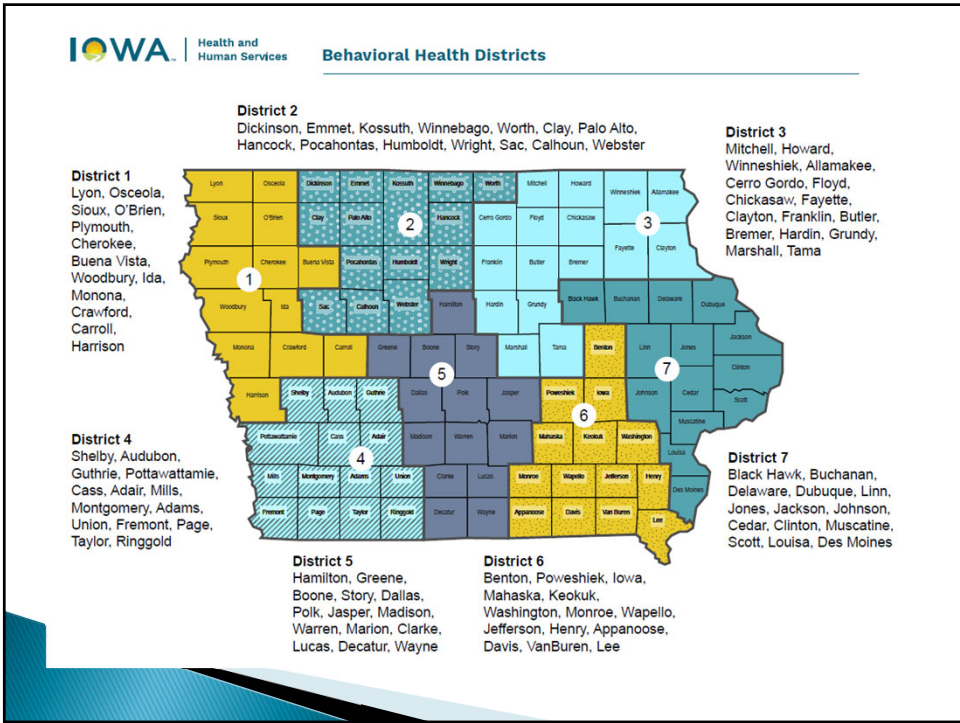


HF 2673 Overview

- ▶ Approved by Governor Reynolds on 5/15/24
- ▶ Effective Date - 5/15/24, 7/1/24, 7/1/25
- ▶ Sets forth changes related to Iowa's Mental Health and Disabilities Services

HF 2673 Overview

- ▶ Dissolves the Mental Health Disability Services program and will incorporate it into the Iowa Behavioral Health and Disabilities Services Program.
- ▶ Behavioral Health Administrative Service Organizations (BH-ASOs)
 - Iowa Primary Care Association



Audits for MHDS Regions

- ▶ Not Required for Fiscal Year 2026:
 - Southwest Iowa MHDS
 - Eastern Iowa MHDS
 - Mental Health Agency of Southeast Iowa
 - Rolling Hills Community Services
 - Sioux Rivers

Audits for MHDS Regions

- ▶ Not Required for Fiscal Year 2026:
 - Central Iowa Community Services
 - Polk BHDS
 - Heart of Iowa Community Services
 - Community Social Services
 - MHDS of East Central Region
 - Care Connections of Northern Iowa

Post-Transition Obligations

- ▶ Identify expenditures beyond the transition period:
 - Projected employee obligations
 - Provider mental health and disability services
 - Institutional hospital and commitment services
 - Financial management fees (i.e. audit firms, regional fiscal agents)
 - Staffing and other expenses required to close out regional operations

Contacts and Record Retention

- ▶ Reach out to the contact for the Region noted in their close out plan.
 - If that isn't feasible, contact Auditor of State.
- ▶ Record Retention
 - Responsibility of 28E organizations and MHDS Regional administrators. Should be documented in close out plan.

Claims

- ▶ Inpatient hospital stays prior to July 1, 2025 but ending following that date
- ▶ Services for Mental Health Institutes or State Resources Centers prior to July 1, 2025
- ▶ Mental Health commitments and mental health advocate services prior to July 1, 2025
 - Expenditures – 9040 – unique project code
 - Reimbursement Revenue – 8110 with same unique project code

Liquidation of Regional Assets

- ▶ Plan must document how the region intends to liquidate its tangible assets
- ▶ Equipment retained for completing the closeout must be noted on the plan
 - Plan must detail
 - Need
 - Duration
 - Function

Additional Resources

- ▶ MHDS Regional Operational Guidance 2025-02
(<https://hhs.iowa.gov/initiatives/system-alignment/behavioral-health-service-system/mhds-regions>)

Questions???

Kim Reynolds, Governor

Kelly Garcia, Director

MHDS Regional Operational Guidance 2025-02

June 10, 2025

TO: Mental Health and Disability Services (MHDS) Regions
FROM: Iowa Department of Health and Human Services (HHS)
Division of Behavioral Health and Disability Services
SUBJECT: MHDS Region Close Out – Post Transition
EFFECTIVE: Immediately

Background

In [MHDS Regional Operational Guidance 2025-01](#) issued on February 26, 2025, HHS provided to Mental Health and Disability Services (MHDS) Regions guidance for navigating the transition period concluding June 30, 2025, and for estimating ongoing staffing and financial obligations. Those post-transition obligations and activities were documented in close out plans submitted by each MHDS Region to HHS. This guidance is intended to assist regions with the transfer of unencumbered and unobligated moneys to the treasurer of state, executing approved close out plans, and submitting to HHS an account for the final reconciliation of funds at the conclusion of regional operations.

Close Out Plans

The most current close out plans submitted by MHDS Regions as of May 29th, 2025, are considered acceptable for the purposes for determining funds and staff to be retained to fulfill SFY25 financial obligations and complete associated close out functions. The region may only retain monies in the amount detailed in the most recently submitted close out plan. All unencumbered and unobligated regional funds, those not committed towards obligations detailed in the region's close out plan, shall be transferred to the Iowa Department of Health and Human Services by June 30, 2025.

Transfer of Funds

Funds not obligated to fulfill the close-out plan must be transferred to Iowa HHS before July 1, 2025. Regions should code this as an FY25 expenditure under of COA 14951. Funds should be paid to the State of Iowa Department of Health and Human Services.

- To remit electronically: Routing# 121000248 / Account# 68460910000000003.
- To pay by check:
Iowa Department of Health and Human Services
Attn: Cashier
321 E. 12th Street
Des Moines, IA 50319

Monthly Meetings and Progress Reporting To HHS

During the post-transition period beginning July 1, 2025, through the completion of a region's close plan ending on or before 12/31/2025, regional staff retained for the purpose of completing close out period activities are expected to engage in the following reporting and monitoring activities in collaboration with Iowa HHS:

- Participate in monthly MHDS region close-out plan monitoring meetings.
 - Those meetings are scheduled to occur on the third Thursday of every month, 7/17/25 through 12/18/25, 2:30-4:00pm via Microsoft Teams.
 - A single representative from each region that has not yet submitted a final reconciliation form to HHS is required to attend each meeting virtually.
- Notify Iowa HHS of any change for the primary point of contact for an MHDS region at least two business days before the change occurs.
- Respond to requests for information by email from HHS regarding claims run out, projected timelines, regional operations and capacity, asset liquidation, and close out budget & regional obligation tracking.
- Engage in virtual meetings with Iowa HHS as requested to provide updates on claims run out, projected timelines, regional operations and capacity, asset liquidation, and close out budget & regional obligation tracking.
- Continue to submit to HHS a monthly financial report and statement of employment benefit liability by the 5th of the following month. If the 5th falls on a weekend/holiday, use the next business day at the deadline.

Final Reconciliation Form and Payments to HHS

Iowa HHS will provide regions with a final reconciliation form which will include an accounting of all SFY25 funds as would normally be reported on the regional annual report, with the addition of a separate accounting of funds used during the close out period, reported on a cash basis. This form will document the amount of excess funds to be returned to Iowa HHS at the end of the close out period.

The final reconciliation form is to be submitted to Iowa HHS, and any excess funds are also to be returned no later than 15 business days following the conclusion of the close out period. Funds should be returned using the same instructions noted above. Concurrently, MHDS regions are expected to submit year end regional data warehouse reporting, financial and service data, for both SFY25 and SFY26 to HHS as a part of the final reconciliation process.

In the event a region's SFY25 MHDS service obligations and administrative costs, including those occurring during the close out period, exceeds the moneys remaining in regional accounts, pursuant to HF2673, Section 163, those debts remain due and owing after the transition period concludes and become the responsibility of the region's component counties should the administrative entity's 28E become dissolved.

Kim Reynolds, Governor

Kelly Garcia, Director

SFY2026 Audits

If a region has over \$100,000 that is obligated for use in SFY26, they are required to have an audit completed as is typical practice under the 28E agreement.

For regions that obligate less than \$100,000 for use in SFY26, they are not required to have an audit completed, but instead HHS shall conduct a thorough review of their final financial reconciliation report required under the close out plan. If questions/concerns arise upon review of the report, HHS may ask that an audit be completed. Reference [MHDS Regional Operational Guidance 2025-01](#) for guidance on FY2025 audits and financial record retention. For payment of FY25 and FY26 audits, the region can obligate funds to be held by a county or fiscal agent to be used for that purpose.

ISCPA Local Govt. Update

Transfers



Update

- ▶ County
- ▶ City
- ▶ Best Practices

County

- ▶ Iowa Code 331.432
 - Allowability of transfers
 - Requirements

Interfund loans

- ▶ Two options
 - Current Debt: Iowa Code 331.477
 - Noncurrent Debt: Iowa Code 331.478
- ▶ TIF Concerns

City

- ▶ Iowa Administrative Code 545
Chapter 2
 - Resolution Requirements
 - Allowable transfers between funds
 - Utility Fund transfers



Questions?




GASB 101 – Compensated Absences

OFFICE OF AUDITOR OF STATE



Overview

- 
- ▶ Recap - compensated absences defined
 - ▶ Recognition criteria
 - ▶ Liability measurement
 - ▶ Note disclosures
 - ▶ Year 1 lessons learned

Compensated Absences

- ▶ Is leave for which employees may receive one or more
 - ▶ Cash payments when leave is used for time off
 - ▶ Other cash payments, such as payment for unused leave upon termination of employment
 - ▶ Noncash settlements, such as conversion to defined benefit postemployment benefits
- ▶ Payment or settlement could occur during employment or upon termination of employment
- ▶ Generally, do not have a set payment schedule

Types of Leave

- ▶ Vacation (annual) leave
- ▶ Sick leave
- ▶ Paid time off (PTO)
- ▶ Holidays
- ▶ Parental leave
- ▶ Military leave
- ▶ Jury duty
- ▶ Bereavement leave
- ▶ Unrestricted sabbatical leave
 - ▶ Not required to perform any significant duties for the government
 - ▶ If required to perform duties of a different nature for the government, not a compensated absence

Recognition Criteria

General rule

- Recognize a liability for leave when it is earned
- Include salary-related payments in the calculation, such as employer share of payroll taxes.

Three criteria (all must be met)

- The leave is attributable to services already rendered
- The leave accumulates
- The leave is more likely than not to be used for time off or paid to the employee
 - Likelihood of more than 50 percent

More Likely Than Not to Pay

- ▶ Review the policy related to compensated absences
- ▶ Evaluate if the leave that is earned will become eligible for use or payment in the future
- ▶ Evaluate historical information about the use and payment of compensated absences
- ▶ Review for any items that would show the historical information may not be representative of future trends or patterns

Sick Leave Categories

MLTN to be Paid

- Sick leave not used but more likely than not (MLTN) to be paid
- Review county policy and historical information on usage

Sick Leave Payout

- Sick leave payout at retirement or termination of employment
- Review County policy
- Example: Policy pays out a set number of hours (750 hrs) or dollar amount (\$2,000) for sick leave
- Example: Policy pays out a set percentage (25% of sick leave balance)

SLIP

- Sick leave incentive program (SLIP)
- Allows sick leave balance to be used for insurance premiums upon retirement

MLTN to be Paid

- ▶ Maximum amount of sick leave liability which could be reported is 100% of the actual end of year balance
 - ▶ Simplest method, but results in a larger liability
 - ▶ Standards allow for MLTN estimation, entity must decide what to report
- ▶ If the entity decides to report 100% of sick leave balance, stop here
 - ▶ If not, proceed to next slide

MLTN to be Paid

- ▶ Suggested calculation for 2 year average (historical information)

$$\frac{\text{Sick Leave Taken} - \# \text{ Hours}}{\text{Sick Leave Earned} - \# \text{ Hours}} = \text{XX}\%$$
- ▶ Calculate this percentage for 2 fiscal years and determine average % of leave usage
- ▶ Apply this % to employee sick leave balances at 6/30
- ▶ Include salary-related payment (FICA). Don't include IPERS.

	2 year average		
# of hours	FY 24	FY 25	Total
Sick Leave Taken/Used	2,051.25	5,462.76	7,514.01
Sick leave Earned	2,765.80	6,642.80	9,408.60
	74%	82%	78%

Items to Consider

- ▶ Trend information could be skewed if there are outliers in sick leave usage data
 - ▶ Example: 3 employees had knee replacements and were off work for 2 months
 - ▶ Reminder: sick leave usage is an ESTIMATE so don't need to fine tune the trend data for all possible situations
- ▶ Different employee groups may have different policies
- ▶ Consider your clientele when developing sick leave usage calculation
- ▶ What if the entity doesn't track leave balances?

Sick Leave Payout

- ▶ If the Entity has a policy to payout sick leave at retirement
 - ▶ Calculate the sick leave payout component due to termination of employment
 - ▶ Example: Entity has 50 employees and will payout up to \$2,000 for sick leave balance upon retirement
 - ▶ 50 employees x \$2,000 = \$100,000
 - ▶ Sick leave liability for payout + MLTN should NOT exceed the maximum accrued sick leave liability
 - ▶ Example: Entity will payout 50% of sick leave balance upon retirement
 - ▶ Calculate payout component
 - ▶ For 50%, this calculation could be used in place of the MLTN calculation, mgmt decision
 - ▶ Sick leave liability for payout + MLTN should NOT exceed the maximum accrued sick leave liability

Current vs Noncurrent Liability

- ▶ Current liability – the sick leave to be used within one year (estimate)
- ▶ How to calculate?
 - ▶ Total sick leave hours used in the current fiscal year/total sick leave hours balance = XX%
 - ▶ Apply percentage to total sick leave liability to determine current liability
 - ▶ Remaining balance is noncurrent liability



Note Disclosures

- ▶ Include changes in the compensated absences liability in the long-term liabilities disclosure
 - ▶ Report as either
 - ▶ Separate increases and decreases during the period, or
 - ▶ A net increase or a net decrease for the period, indicating that it is a net amount
- ▶ No longer required to disclose which governmental funds have typically been used to liquidate compensated absences

Note Disclosures – Note 1

Compensated Absences – County employees accumulate a limited amount of earned but unused vacation, sick leave, comp time, paid time off, holidays, parental leave, bereavement leave and sabbatical leave hours for subsequent use or for payment upon termination, death or retirement. **(Include only the leave types which apply.)** A liability is recorded when each of the following have occurred: the leave is attributable to services already rendered, the leave accumulates and carries forward from one reporting period to the next and the leave is more likely than not to be used for time off or otherwise paid in cash or settled through noncash means. A liability for these amounts is reported in governmental fund financial statements only for employees who have resigned or retired. The compensated absences liability has been computed based on rates of pay in effect at June 30, 2025.

Note Disclosures – LT Liabilities

(8) Long-Term Liabilities

A summary of changes in long-term liabilities for the year ended June 30, 2025 is as follows:

	General Obligation Bonds	Direct Borrowing		Lease Agreements	Subscription Liability	Compensated Absences	Net Pension Liability	Total OPEB Liability	Total
		Drainage Warrants	Improvement Certificates						
Balance beginning of year	\$ 155,000	-	-	49,416	233,160	30,460	256,694	473,700	2,198,433
Increases	1,000,000	118,948	21,265	423,800		10,312 *	381,961	233,500	2,189,786
Decreases	155,000	-	-	12,083	76,370	-	-	75,600	319,060
Balance end of year	\$ 1,000,000	118,948	21,265	461,133	156,786	40,772	1,638,655	631,600	4,069,159
Due within one year	\$ 130,000	20,000	3,000	109,930	77,713	40,772	-	35,920	417,335

* The change in compensated absences liability is presented as a net change.

Special Education



Special Education Billings

- ▶ Ensure special education bill amounts are verifiable and equals the actual amounts charged
 - ▶ Iowa Code Chapter 256B
 - ▶ Iowa Administrative Code Section 281-41
 - ▶ Various resources on DE website

Special Education Costs

- ▶ Ensure special education charges are allowable
 - ▶ DE is performing detailed reviews of special education program expenditures
 - ▶ Inappropriate costs identified
 - ▶ General rule: costs must be specific to special education and cannot be used for general education students
- ▶ If special education administrative costs are charged to the special education program, the District must receive permission from the SBRC to do so

Special Education Support Services

- ▶ New state funding for FY26
- ▶ Districts receive funds that used to flow to the AEAs
 - ▶ 90% paid to AEAs pursuant to a contract
 - ▶ Code to Source/Project 3214
 - ▶ 10% retained by District
 - ▶ Only used for direct special education instructional costs or special education support services costs
 - ▶ Code to Program 260, Source/Project 3306
- ▶ School districts must establish an automatic process for transferring 90% of the funds to the AEA, per DE guidance



Interfund Loans

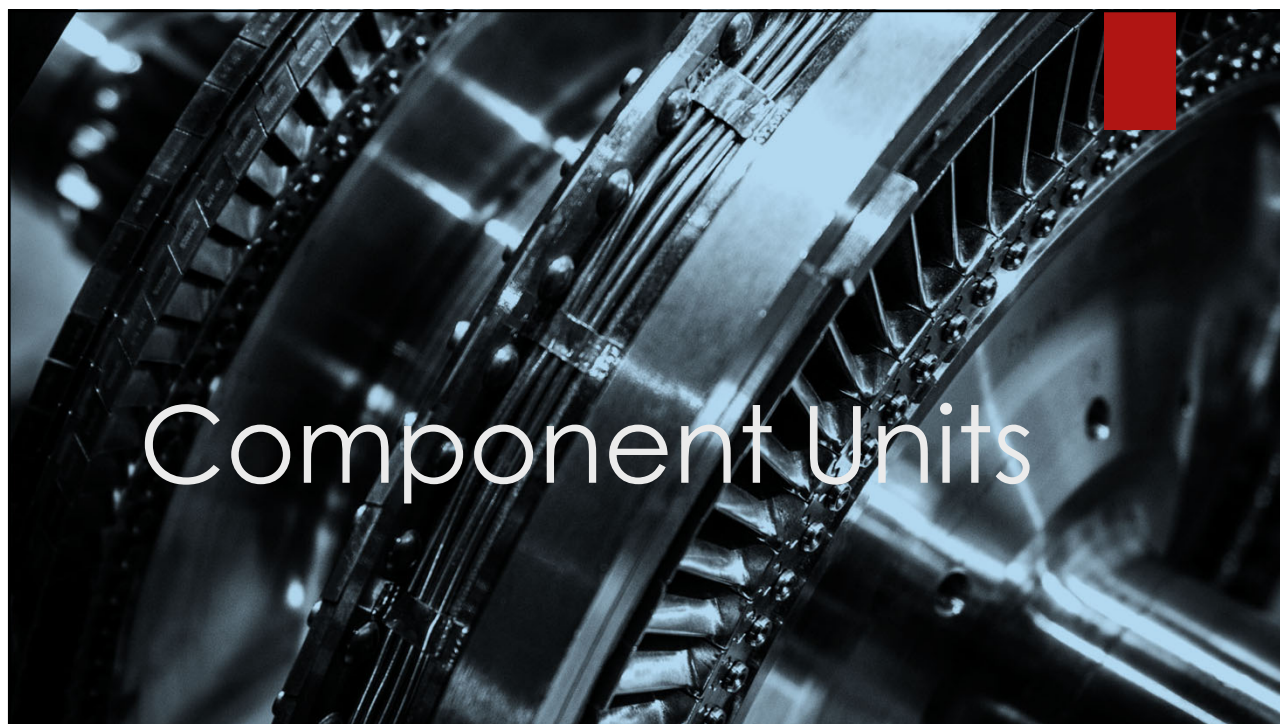
- ▶ Approved by resolution
 - ▶ Specify funds participating in the loan
 - ▶ Include an interest rate
- ▶ Interfund loans must be paid back by October 1 of the fiscal year following the transfer
 - ▶ Payback amount must include interest charged

Interfund Loans

- ▶ Loan from any fund with available surplus
 - ▶ Can loan from General, Management, Capital Projects, Enterprise and Internal Service Funds
 - ▶ Cannot loan from Debt Service, Custodial, Permanent or Student Activity Funds

Interfund Transfers

- ▶ Generally, permanent transfers between funds are not allowed
- ▶ Ensure interfund transfers carry statutory authority (and include board approval)
 - ▶ See Chapter 298A of the Code of Iowa
 - ▶ If no specific authority exists for Board approval, the District must receive permission from the SBRC to make such a transfer



Component Units

Component Units

A potential component unit (PCU) can be:

- A governmental organization
- Nonprofit corporation
- For profit corporation

Most component units are legally separate, tax-exempt organizations and exist to support the primary government's program(s)

Component Units

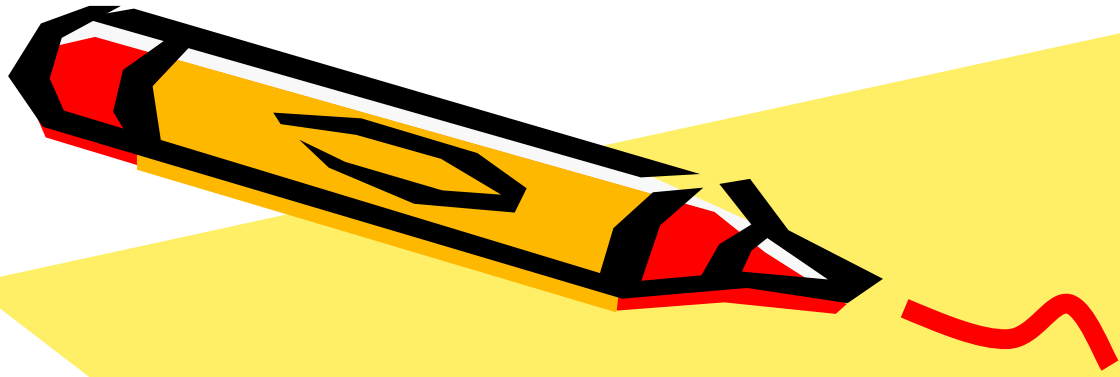
- ▶ CUs are included in an audit per GASB reporting standards
- ▶ How to identify potential component units?
 - ▶ Client inquiry
 - ▶ Review of Secretary of State or IRS website
 - ▶ Consider bank confirmation using the Entity's Tax ID

Component Units

- ▶ If a component unit is identified
 - ▶ Review internal controls
 - ▶ Obtain financial records for the fiscal year
 - ▶ Reconcile bank to book balances
 - ▶ Test disbursements
 - ▶ Ask if the component unit uses debit cards
 - ▶ If they do, comment



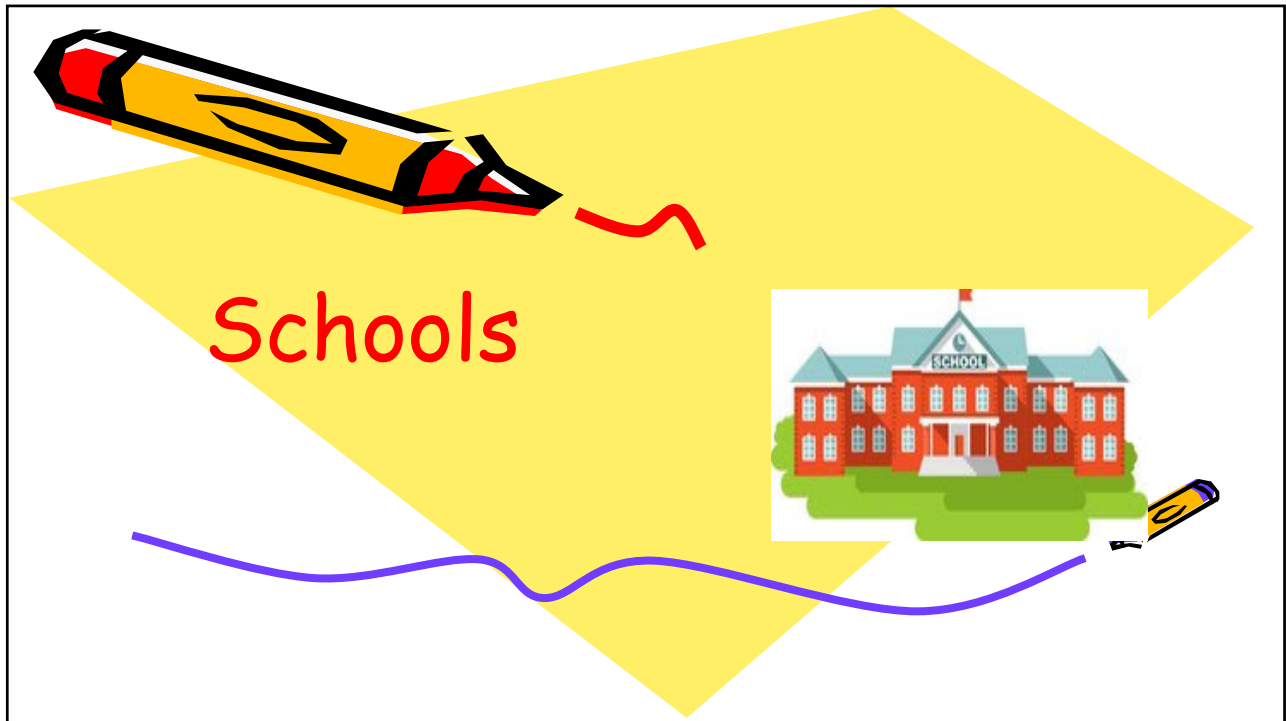
Questions??



Hot Topics

Other Topics





Charter Schools

✓ Chapter 256E of the Code of Iowa

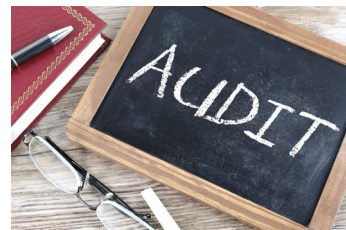
- Be subject to the same financial audits, audit procedures and audit requirements as a School District
- Audit shall be consistent with the requirement of sections 11.6, 11.14, 11.19, 279.29 and 256.9(20)



Charter Schools

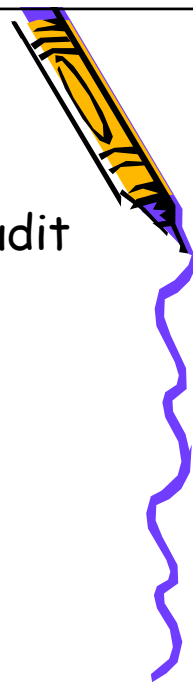
✓ Chapter 11.6 of the Code of Iowa

- Annual audits are required
- Should include the same information as the District report
- Audit procedures and code compliance should be the same as any District



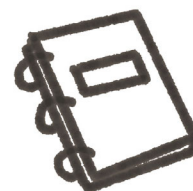
Charter Schools

- ✓ Chapter 11.6 of the Code of Iowa - the audit of School Districts shall include:
 - Certified enrollment - difference shall be reported to the Department of Management
 - Supplementary weighting
 - Laws of the state are being followed



Charter Schools

- ✓ Chapter 11.6 of the Code of Iowa - the audit of School Districts shall include:
 - Audit of all school funds
 - Categorical funding - not used to supplant other funding
 - Certified annual financial report



Charter Schools

- ✓ Chapter 11.6 also requires paying the filing fee for the audit conducted
- ✓ Chapter 11.14 requires filing the audit report with our office, the reports will be open to public inspection and public notice must be given

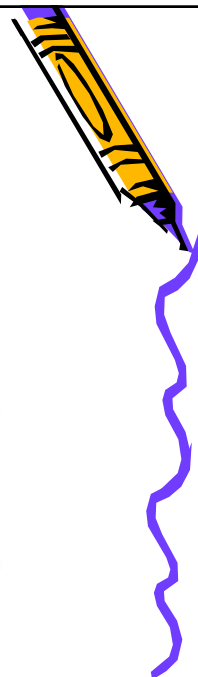


Charter Schools

- ✓ Chapter 11.19 of the Code of Iowa states the cost of the audit is paid by the District and the detailed invoice provided to AOS



dreamstime.com



Charter Schools



- ✓ Chapter 279.29 of the Code of Iowa requires the Board of Education to audit and allow the claims to be paid



Charter Schools

- ✓ Chapter 256.9(20) of the Code of Iowa addresses the Department of Education's authority for inspection, supervision or otherwise the condition, needs and progress of the School including making recommendations



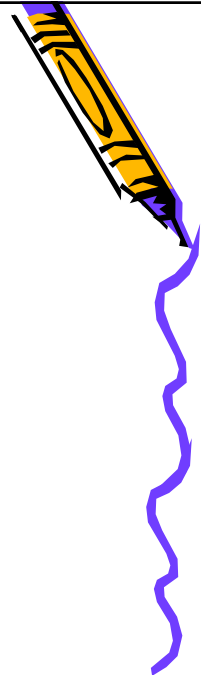
Charter Schools

- ✓ Chapter 256E of the Code of Iowa
 - Governing Board's meetings should be open - Chapter 21 of the Code of Iowa
 - Public records - Chapter 22 of the Code of Iowa
 - Employ of contract with teachers - 256.145 of the Code of Iowa



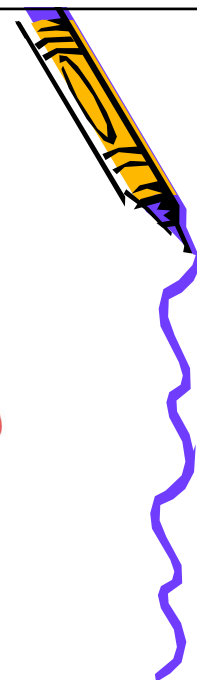
Segregation of Duties

- ✓ Education is working with the Districts to resolve
- ✓ Status quo answers are not being accepted by the Department
- ✓ Responses should include a plan to at least strengthen internal controls



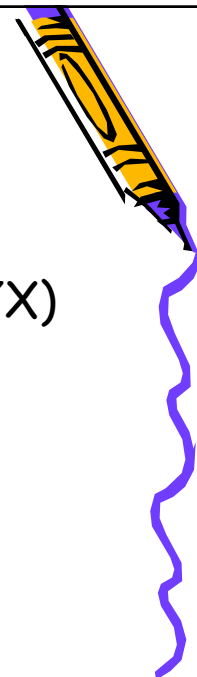
Bank Reconciliations

- ✓ Expectation is bank reconciliations are completed monthly
 - Complete and accurate
 - Performed timely
 - Reviewed



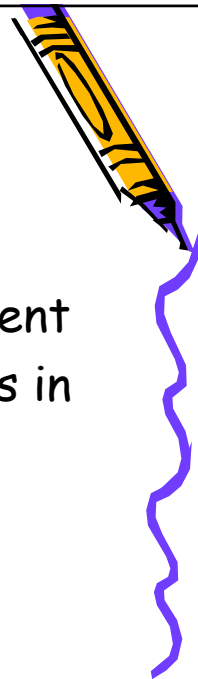
Use of Funds

- ✓ Enterprise (6X)
- ✓ Internal Service (7X)
- ✓ Trust (8X)
- ✓ Custodial (9X)



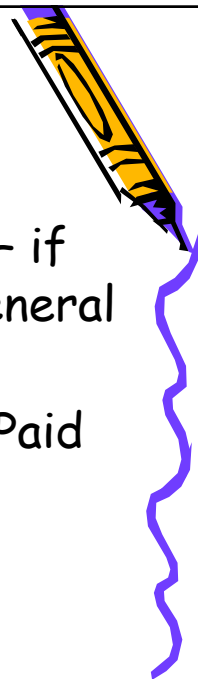
Other Department Requests

- ✓ Bonus/Retention Payment
- ✓ Reimbursements to SBO or Superintendent
- ✓ Contracts - Services rendered/payments in contract timeline
- ✓ Education Support Personnel Salary Supplement



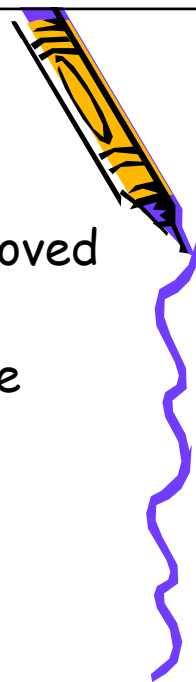
Other Department Requests

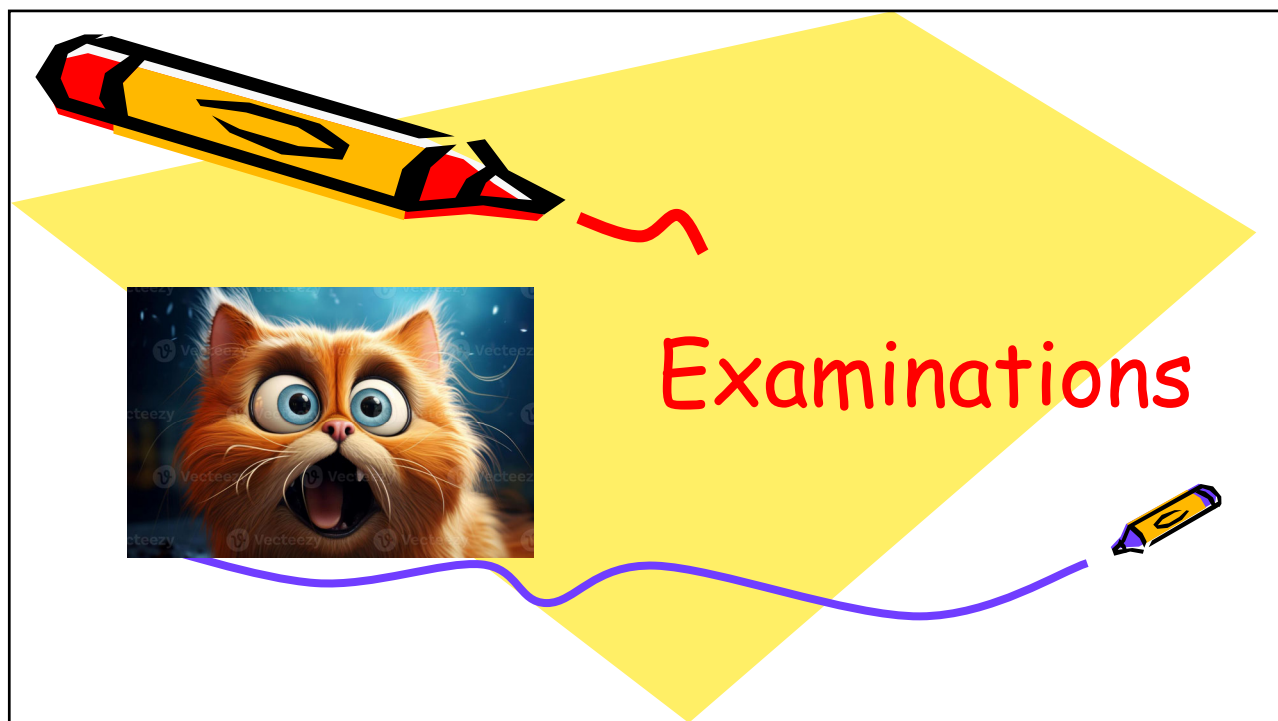
- ✓ Credit card fees for Nutrition Program - if not passed to the parent, paid by the General Fund
- ✓ Medicaid Reimbursement State Portion Paid



Other Department Requests



- ✓ Board policy adoption reviewed and approved not longer than every 5 years
- ✓ Fee Schedule - student fees charged are allowable





Examinations

- ✓ Periodic
 - Will be changing the period from March 31 to June 30
 - Will be having RFPs again this year
 - will be on our website



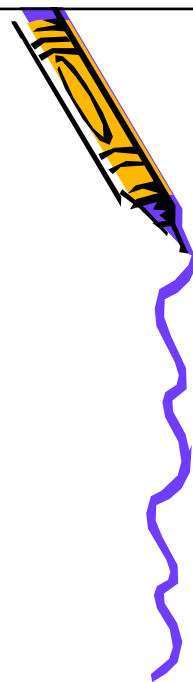
Examinations

✓ Report

- Sample "Fiduciary Oversight" Finding
- Sample "Local Option Sales Tax" Finding

✓ Examination Program

- Are looking at procedures
- Separately maintained accounts



Examinations

✓ Additional Findings

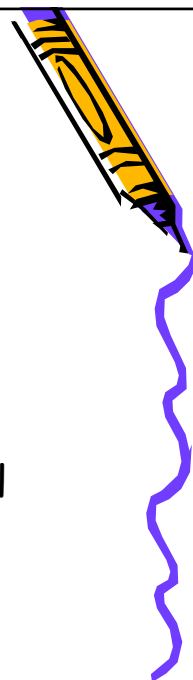
- Lack of fund accounting/Not following the chart of accounts
- Annual Financial Report (AFR)
- Bank reconciliations



Examinations

✓ Additional Findings

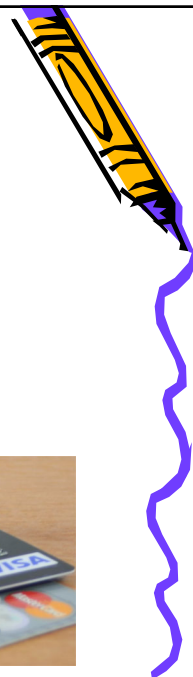
- Monthly City Clerk's reports
 - Beginning and ending balances by fund
 - Receipts, disbursements and transfers
 - Comparisons of total disbursements for all fund to the certified budget by function



Examinations

✓ Additional Findings

- Debit cards
- Dual compensation - Chapter 372.13(8)
- Square or venmo transactions



Examinations

✓ Additional Findings

➤ Minutes

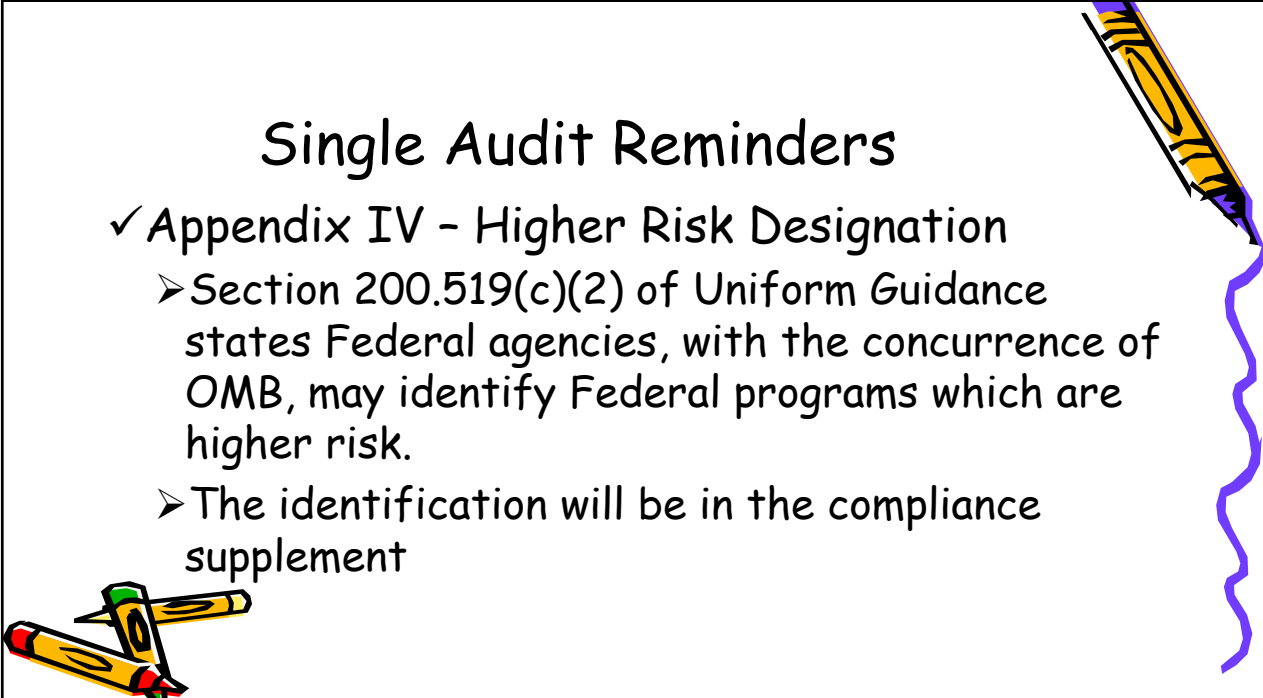
- Not signed - Chapter 380.7 of the Code of Iowa
- Not delivered to the newspaper/posted
- Documentation not maintained
- Including required information - Chapter 372.13(6) of the Code of Iowa
- Ordinance of notice of three locations - Chapter 362.3 of the Code of Iowa





Single Audit Reminders

- ✓ Appendix IV - Higher Risk Designation
 - Section 200.519(c)(2) of Uniform Guidance states Federal agencies, with the concurrence of OMB, may identify Federal programs which are higher risk.
 - The identification will be in the compliance supplement



Single Audit Reminders

- ✓ Appendix V - List of Changes for the current compliance supplement
 - Provides a list of changes from the prior year compliance supplement



Single Audit Reminders

- ✓ Appendix VII - Other Audit Advisories
 - Effect of Changes to Compliance Requirements and Other Clusters
 - Compliance requirement removed and an audit finding in the prior year - Continue to report on the Summary Schedule of Prior Audit Findings and consider in the major program determination
 - Compliance requirement added to current year - do not have to go back and test from the prior year



Single Audit Reminders

✓ Appendix VII - Other Audit Advisories

➤ Effect of Changes to Compliance Requirements and Other Clusters

○ Addition of a New Program to an Other Cluster

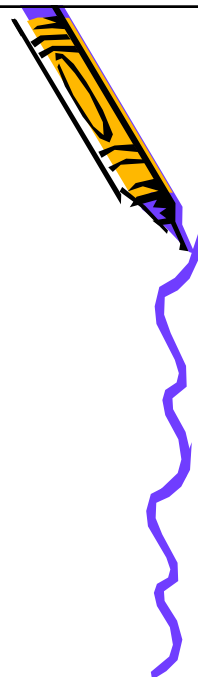
- Less than or equal to 25% of the Type A threshold would not change the low risk determination
- The new program was also audited as major within the past two years



Single Audit Reminders

Program A	\$500,000
Program B	300,000
Program C	400,000
Program D (New)	300,000

Cluster audited in 2023 and 25% of Type A threshold is \$187,500



Single Audit Reminders



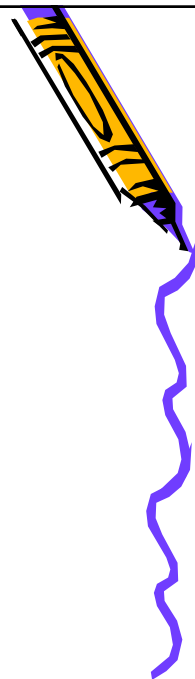
New program is greater than the 25% threshold, so Cluster would not be considered as being tested in the prior year, so could not be low risk



Single Audit Reminders

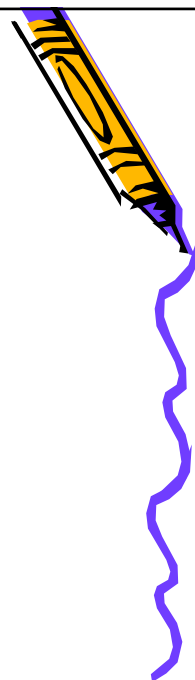
Program A	\$500,000
Program B	300,000
Program C	400,000
Program D (New)	150,000

Cluster audited in 2023 and 25% of Type A threshold is \$187,500



Single Audit Reminders

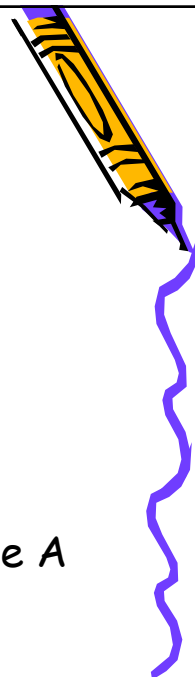
New program is less than the 25% threshold, so Cluster would be considered as being tested in the prior year, so would be low risk



Single Audit Reminders

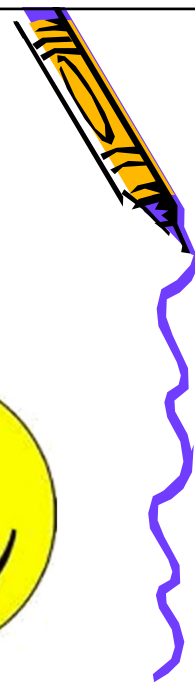
Program A	\$500,000
Program B	300,000
Program C	400,000
Program D (New)	300,000
- Audited as Major in 2024	

Cluster audited in 2023 and 25% of Type A threshold is \$187,500



Single Audit Reminders


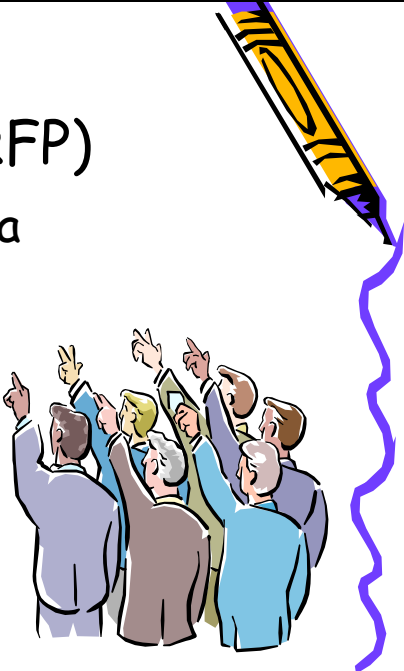
New program was audited in the prior year, and is also considered low risk, so Cluster would be considered as being tested in the prior year, so would be low risk





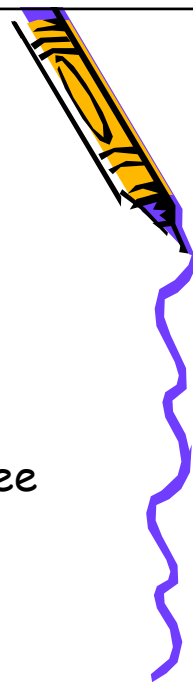
Requests for Proposal (RFP)

- ✓ Chapter 11.6 of the Code of Iowa
- ✓ Sample RFP available at
 - <https://www.auditor.iowa.gov>
- ✓ Preparing an RFP
- ✓ Evaluating an RFP



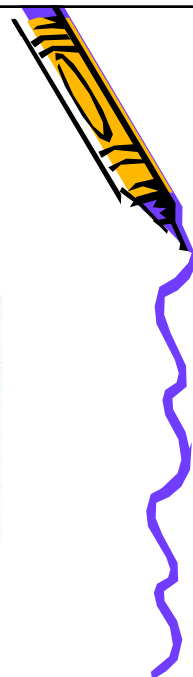
RFP Considerations

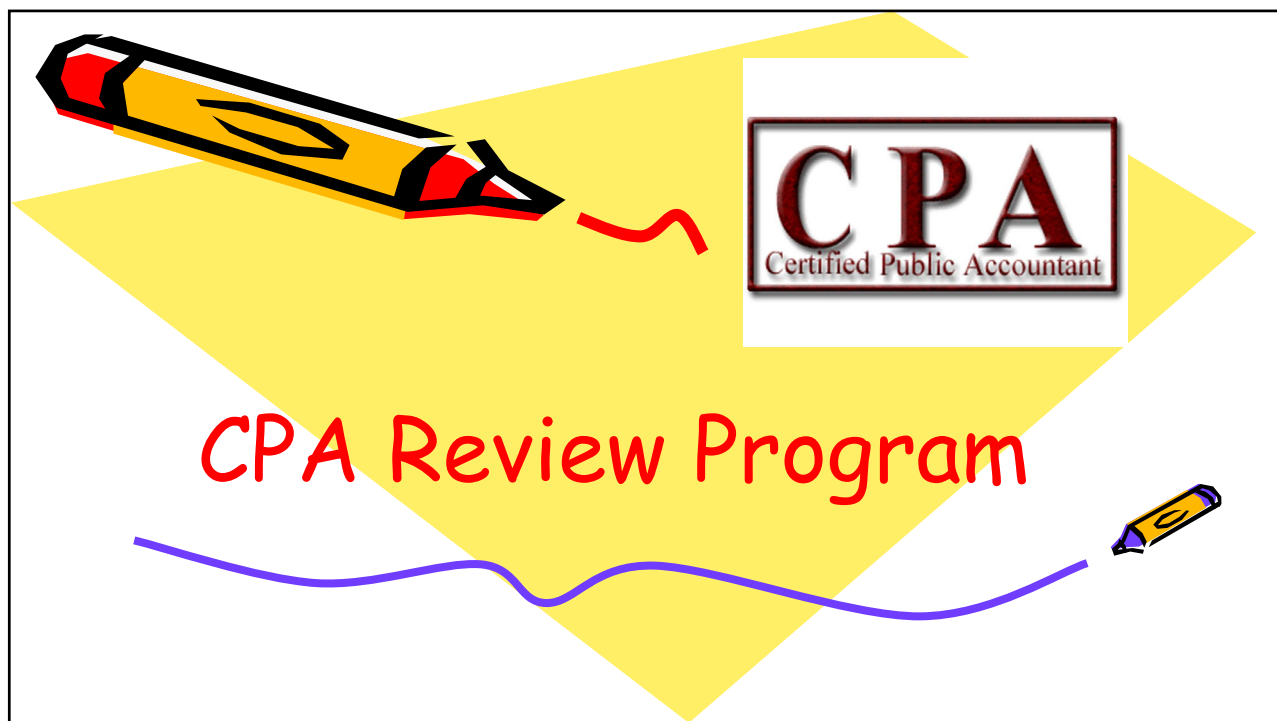
- ✓ Technical qualifications, NOT solely on cost
- ✓ Written request and written agreement
- ✓ Escape clause
- ✓ Identify other services required
- ✓ Independent auditor's role with audit committee
- ✓ Length and terms of audit contract



RFP Considerations

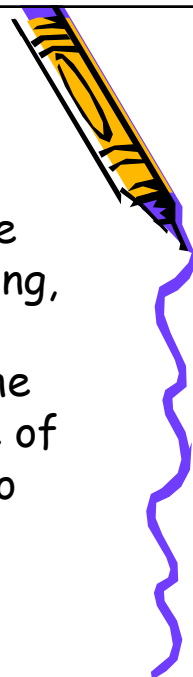
Notify all parties who have responded of the results and decisions made





CPA Review Program

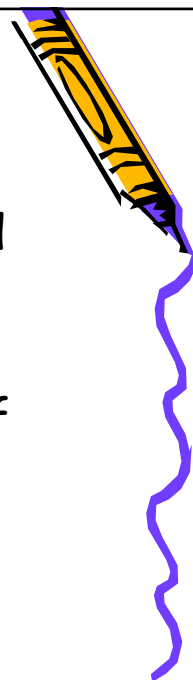
- Chapter 11.6.5 of the Code of Iowa states "The auditor of state may, within three years of filing, during normal business hours upon reasonable notice of at least twenty-four hours, review the audit workpapers prepared in the performance of any audit or examination conducted pursuant to this section."



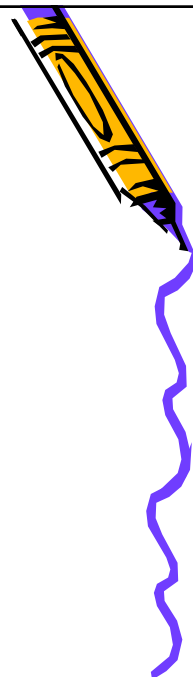
CPA Review Program



- Have performed some related to reaudits
- Consideration of starting this up again



Questions





AOS Programs, Reports & Code Compliance Guide Updates

ISCPA Local Government Update
May 11, 2026

GASB 68

- ▶ IPERS reporting a net pension liability
- ▶ Net Pension Liability (Asset)
 - Language will be around for 10 year reporting
 - Reporting liability in all reports
 - Regular and Sheriff groups have net pension liability
 - Protective Occupation members have net pension asset

GASB Pronouncement FY2026

- GASB 103 – Financial Reporting Model Improvements
 - Beginning for periods after June 15, 2025
 - MD&A – Detailed Analyses
 - Why balances, results of operations changed
 - Avoid “boilerplate” discussions
 - Proprietary Fund Statement of Revenues, Expenses
 - Added subtotal “operating income and noncapital subsidies”
 - Budgetary Comparison
 - Reported using a single method of communication – RSI
 - Difference between original Budget and Final Budget

GASB Pronouncement FY2026

- **GASB 104 – Disclosure of Certain Capital Assets**
 - Beginning for periods after June 15, 2025
- **Lease assets to be reported by major class of asset**
 - Buildings, Equipment
- **Capital Assets Held for Sale**
 - Govt decided to pursue the sale
 - Probable (likely to occur) sale within one year
- **Factors evaluating whether sale in one year**
- **Disclose Capital Assets held for sale in the notes**
 - Historical cost and depreciation
 - Carrying debt as pledged as collateral

GASB Pronouncement FY2027

- **GASB 105– Subsequent Events**
 - Beginning for periods after June 15, 2026
 - **Recognized Events:**
 - Provides evidence of conditions which existed at the financial statement date that inform accounting estimates reported as of the FS date.
 - Professional judgement and knowledge of facts/circumstances.
 - **Nonrecognized Events:**
 - Debt-related transaction.
 - Government combination or disposal of government operations.
 - Change to the legally separate entities which compose the financial reporting entity.

Audit Reports



Sample Audit Reports

- ▶ The following updates were made to the sample MD&A sections:
 - Total % Changes added to tables.
 - Budgetary Highlights section removed.
 - Capital Assets and Long-Term Debt:
 - Tables removed (duplication)
 - Paragraph style to explain significant changes – asset additions, debt issuances.
 - Considering wording changes to sections – stay tuned.

Sample Audit Reports

- ▶ The following updates were made to the samples:
 - RSI – Budgetary Comparison: column added to show “Original to Final Budget Variance”.
 - Notes to RSI: adding information explaining significant differences between final budget to actual.
 - Notes to RSI: adding information explaining significant differences between original budget to final budget.

Sample Audit Reports

Miscellaneous Updates

- ▶ The following updates were made to the sample audit report footnotes for FY2026
 - Iowa Communities Assurance Pool (ICAP)
 - Iowa Schools Joint Investment Trust (ISJIT)
 - Insurance Management Program for Area Community Colleges (IMPACC)
 - Early Childhood Iowa Area Board ** **Significant Change**

Sample Audit Reports – Early Childhood Footnote

(1) **Early Childhood Iowa Area Board**

The County is the fiscal agent for the Early Childhood Iowa Area Board, an organization formed pursuant to the provisions of Chapter 256I of the Code of Iowa. The Area Board receives state grants to administer early childhood and school ready programs. Financial transactions of the Area Board are included in the County's financial statements as part of the Other Custodial Funds because of the County's fiduciary relationship with the organization. The Area Board's financial data for the year ended June 30, 2026 is as follows:

Class of Transaction	Area's Allocations
Revenues:	
5% administrative	\$ 3,184
Community collaboration and planning	102,941
Home visitation	5,750
Program discretionary	17,733
Total revenues	129,608
Interest on investments	188
Total revenues	129,796
Expenditures:	
Program services:	
Community collaboration and planning	89,741
Home visitation	9,554
Program discretionary	50,069
Total program services	149,364
Administration	15,873
Total expenditures	165,237
Change in fund balance	(35,441)
Net position beginning of year	36,054
Net position end of year	\$ 613

Sample Audit Reports – Early Childhood Footnote

- ▶ **Early Childhood Iowa Area Board** – For Counties (Districts) which act as a fiscal agent for an Early Childhood Iowa Area Board and have additional audit procedures performed for the Area Board as a part of the District's audit, an electronic, text-searchable, PDF copy of the audit report, including the management letter(s) if issued separately, should be emailed to
- ▶ amanda.winslow@hhs.iowa.gov or elizabeth.ernst@hhs.iowa.gov with the Iowa Department of Health and Human Services.
- ▶

Sample Audit Reports

- ▶ GASB 68 - Audit reports have been updated in FY26 for necessary changes
 - Footnote (Asset class allocations)
 - MFPRSI – Changed member contribution rate to 9.675%
 - MFPRSI – Contribution rate 22.555%, actuarial assumptions
 - MFPRSI – Percentage of net pension liability to total pension liability is 84.41%

Sample Audit Reports

- ▶ GASB 75 - Audit reports have been updated in FY26 for necessary changes
 - OPEB footnote – actuarial valuation assumptions and discount rate needs to be updated.
 - RSI – Added an 9th year to the schedule and add any changes in assumptions.

Sample Audit Reports

- ▶ Sample Cash City report – change made to the IAR, Supplementary Information paragraph:
 - If the CPA firm has not audited the previous 9 years.
 - If there has been a change in the audit opinion.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Sample Cash City's basic financial statements. We previously audited, in accordance with the standards referred to in the Auditor's Responsibilities for the Audit of the Financial Statements section of this report, the financial statements for the nine years ended June 30, 2024 (which are not presented herein) and expressed unmodified opinions on those financial statements which were prepared on the cash basis of accounting. The supplementary information included in Schedules 1 through 3, including

Sample Audit Reports

- ▶ Sample Comments - Changes.
 - Sample County – revising segregation of duties comment.
 - Sample County – adding bank reconciliation comment.
 - Sample County - adding credit card comment.
 - Sample City – revising segregation of duties comment.
 - Sample City – adding bank reconciliation comment.
 - Sample City Exam – adding municipal oversight comment.

Audit Programs

Sample Audit Programs

- ▶ IPERS rates:
 - Regular members – no change employee 6.29%, employer 9.44% total 15.73%.
 - Sheriff/Deputies – employee 12.215%, employer 11.965% total 24.18%.
 - Protection Occupation – employee 6.335%, employer 9.185% total 15.52%.

Sample Audit Programs

- ▶ Updated bid & quote thresholds for local governments.
 - Horizontal Infrastructure
 - January 1, 2026 *
 - City <50,000 \$62,000
 - City > 50,000 \$89,000
 - County \$115,000
 - Vertical Infrastructure
 - All Entities \$206,000
 - Competitive Quotes
 - City < 50,000 \$82,000
 - City > 50,000 \$114,000
 - County \$153,000
 - Available at DOT website/local-systems/Bid-quote-thresholds

Sample Audit Program

- ▶ Updated Early Iowa Childhood Area Board procedures.
 - Updated for changes in programs and added link to the ECI Tools.
 - Community Planning and Collaboration
 - Home Visitation – Tool FF
 - Program Discretionary – Tool O
 - Administrative Cost – capped at 5%

AOS Code Compliance Guides



Code Compliance Guides

Code Compliance Guide

- ▶ Separate Code Compliance Guide for City, County, CSD
- ▶ All other entities – Compliance Guide in Audit Program
 - Last Section
 - All Entities
 - Specific for Each Entity

Sample Programs and Reports

- ▶ Contact information
- ▶ If you have any suggestions or comments,
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THANK YOU

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