

541—9.1 (256I) Definitions. For the purpose of these rules, the following definitions apply:

“Agreement” means a contract between the area boards, state board, department of management, and state agencies to which funding is allocated.

“Audit” means a financial review by area boards of early childhood Iowa funds. Area boards that receive over \$500,000 in federal funds from all funding sources shall complete a full audit of the funds. Area boards that do not receive over \$500,000 in federal funds from all funding sources may complete a full audit or coordinate with the fiscal agent’s financial review to conduct the state board approved agreed-upon procedures. The requirements included in the state board approved agreed-upon procedures shall be found in the online toolkit available on the official Web site of early childhood Iowa at www.earlychildhoodiowa.org.

“Department” means the Iowa department of management.

“Early childhood Iowa area board” or *“area board”* means the board for an early childhood Iowa area created in accordance with Iowa Code section 256I.7.

“Early childhood Iowa state board” or *“state board”* means the early childhood Iowa state board created in accordance with Iowa Code section 256I.3.

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