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STATE OF IOWA
LEGISLATIVE FISCAL BUREAU

MEMORANDUM

TO: Legislative Fiscal Committee .
FROM: Robin Madison
DATE: September 19, 2000
RE: School Infrastructure Program

At the August 2 Fiscal Committee meeting, Representative Murphy asked how the Department of Education plans to verify proper expenditure of School Infrastructure Program funds awarded to school districts.

The Department's administrative rules require district's to account for an infrastructure project's revenues and expenditures in a capital projects fund. That fund would be subject to the school district's regular audit as required in Chapter 11, Section 6, Code of Iowa.

Each district will also be required to provide an accounting of revenues and expenditures related to a School Infrastructure Program award in their Certified Annual Financial Report, which is submitted to the Department at the end of each year. In addition, the Department will request periodic progress reports.

If you have any questions about this information, please call me at 281-5270 or e-mail to rmadiso@legis.state.ia.us.