



**OFFICE OF AUDITOR OF STATE**  
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Rob Sand  
Auditor of State

NEWS RELEASE

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FOR RELEASE

January 10, 2023

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Auditor of State Rob Sand today released a reaudit report on the Central Decatur Community School District (District) for the period July 1, 2017 through June 30, 2018. The reaudit was performed at the request of petitioners pursuant to Section 11.6(4)(a)(3) of the *Code of Iowa*. The petition submitted to the Office of Auditor of State requested a reaudit of the year ended June 30, 2018. However, based on the nature of the concerns presented, the reaudit also covered items applicable to fiscal years 2013 through 2021.

The reaudit was requested as a result of concerns regarding certain salary/wage increases by the Board; the hiring of and retirement compensation provided to certain District employees; the District's bidding process and funding sources used for certain construction projects, and the use of certain grant funds.

Sand reported the District complied with established policies regarding the hiring of and compensation provided to District employees selected for testing. The District also complied with policies regarding bidding processes. Sand also reported no concerns were identified regarding the funding sources used for construction projects selected for testing or the use of grant funds tested. However, Sand reported language included in the District's 2016-17 Master Contract for classified employees regarding wage increases for those electing to participate in the District's health insurance coverage was not included in subsequent years' contracts even though the practice continued.

No instances of non-compliance were noted; however recommendations were provided for some concerns to help strengthen the District's policies and procedures. Sand recommended District officials ensure Master Contracts include all disclosures which affect employee wage rates. Sand also recommended District officials implement procedures to ensure employees are notified in a timely manner when new contracts are available for their review.

A copy of the reaudit report is available for review on the Auditor of State's website at [Audit Reports – Auditor of State](#).

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**CENTRAL DECATUR COMMUNITY SCHOOL DISTRICT**

**AUDITOR OF STATE'S REPORT ON REAUDIT**

**FOR THE PERIOD  
JULY 1, 2012 THROUGH JUNE 30, 2021**

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**Central Decatur Community School District**

| <b><u>Name</u></b>                         | <b><u>Title</u></b>              | <b><u>Term Expires</u></b> |
|--|----------------------------------|----------------------------|
| <b><u>Officials – Fiscal Year 2018</u></b> |                                  |                            |
| <b>Board of Education</b>                  |                                  |                            |
| Igor Takacs                                | President                        | 2019                       |
| Shaun Schaff                               | Vice President                   | 2019                       |
| Ray Bishop                                 | Board Member                     | 2019                       |
| Mike Stuck                                 | Board Member                     | 2017                       |
| Amber Swartz                               | Board Member                     | 2017                       |
| <b>(After September 2017 Election)</b>     |                                  |                            |
| Shaun Schaff                               | President                        | 2019                       |
| Amber Swartz                               | Vice President                   | 2019                       |
| Ray Bishop                                 | Board Member                     | 2019                       |
| Igor Takacs                                | Board Member                     | 2017                       |
| Cassy Allen                                | Board Member                     | 2017                       |
| <b>School Officials</b>                    |                                  |                            |
| Chris Coffelt                              | Superintendent                   | 2018                       |
| Becky Broich                               | Business Manager/Board Secretary | 2018                       |
| Verle Norris Law Firm                      | Attorney                         | 2018                       |
| Brett Nitzchke                             | Attorney                         | 2018                       |



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Rob Sand  
Auditor of State

Auditor of State's Report on Reaudit

To the Board of Education of  
the Central Decatur Community School District:

We received a request to perform a reaudit of the Central Decatur Community School District in accordance with Section 11.6(4)(a)(3) of the *Code of Iowa*. As a result, we performed a review of the audit report for the year ended June 30, 2018 and the workpapers prepared by the District's Certified Public Accounting (CPA) firm to determine whether the CPA firm addressed any or all of the specific issues identified in the request for reaudit during the annual audit of the District. Based on this review and our review of the preliminary information available, we determined a partial reaudit was necessary to further investigate specific issues identified in the request for reaudit. Accordingly, we have applied certain tests and procedures to selected accounting records and related information of the District for the period July 1, 2012 through June 30, 2021.

Based on a review of relevant information and discussions with District officials and personnel, we performed the following procedures:

1. Obtained and reviewed the employee handbook and any relevant contracts and/or policies to determine when step increases were to be awarded or contract increases became effective for specified classes of employees during the test period.
2. Obtained and reviewed certain employment contracts for proper approval and compared contract amounts to actual payments made during the year to ensure accuracy.
3. Examined selected salary increases to determine whether they were approved by the Board. We also scanned minutes of Board meetings for related information.
4. Examined bidding procedures followed for certain capital projects to determine if District policies were properly followed.
5. Examined funding sources and uses for certain grants for compliance.
6. Examined contracts for select employees to ensure they were properly signed and dated.
7. Examined documents related to the retirement and hiring of the former and current Activities Directors for compliance with District policies.
8. Examined documents related to the retirement and hiring of the former and current Nutrition Department Directors for compliance with District policies.
9. Examined the District's nepotism policies to determine compliance with applicable Code requirements and determined compliance with the policy for certain individuals selected for testing.
10. Obtained and reviewed the payout policies for retirements to determine if District policies were followed.

No items of non-compliance were identified during the performance of the specific procedures listed above. However, recommendations were provided for some concerns to help strengthen the District's policies and procedures. The procedures described above do not constitute an audit of financial statements conducted in accordance with U.S. generally accepted auditing standards. Had we performed additional procedures, or had we performed an audit of the District, additional matters might have come to our attention that would have been reported to you.

We would like to acknowledge the assistance extended to us by the officials and personnel of the District during the course of the reaudit.

A handwritten signature in black ink, appearing to read "Rob Sand". The signature is stylized with a large, looped "R" and "S".

ROB SAND  
Auditor of State

December 16, 2022

**Central Decatur Community School District**

Central Decatur Community School District

For the period July 1, 2012 through June 30, 2021

**Background Information**

We received a citizens’ petition to conduct a reaudit of the Central Decatur Community School District for fiscal year 2018. The request specified the concerns listed in the next section of this report, including:

- approval of certain salary/wage increases by the Board,
- the timing and presentation of the Master Contract to Classified Staff,
- the hiring of and retirement compensation provided to certain District employees,
- the District’s bidding process for a bus barn and other construction projects,
- the use of funds for a sports complex, greenhouse, baseball field scoreboard, and
- the use of funds and source of grant funds for the TAP System provided by the National Institute for Excellence in Teaching.

As a result of the request, we performed a review of the District’s audit report and workpapers prepared by the CPA firm engaged by the District to determine whether a complete or partial reaudit of the District should be performed. As a result of this review, we determined it was necessary to perform reaudit procedures for all concerns specified. The reaudit procedures were performed for the period July 1, 2012 through June 30, 2021 as applicable to each concern.

No instances of non-compliance were identified related to the specific concerns presented with the reaudit request. However, recommendations were provided for some concerns to help strengthen the District’s policies and procedures. In addition, information obtained while performing the procedures is included in the following section of this report along with the concerns provided to us. While the reaudit procedures performed addressed the concerns presented, additional procedures were not performed during our fieldwork for the reaudit. Had we performed additional procedures, additional matters might have been identified and included in this report.

**Concerns and Auditor’s Responses**

- 1) **Step Raises** – Step raises are not being awarded. The bus drivers are not under contract right now. It is supposed to be work 6 years, get 5-year step; work 11 years, get 10-year step.

**Auditor’s Response** – We reviewed contracts for certain bus drivers and determined their wages were established in accordance with the District’s Master Contract. For the 2017-18 school year for classified staff, the Master Contract specified the wages listed in the following table.

| <b>Years of Service</b> | <b>Full Time Regular Route Salary</b> |
|-------------------------|---------------------------------------|
| Entry                   | \$ 14,744.40                          |
| After 6 years           | \$ 15,217.63                          |
| After 11 years          | \$ 15,674.16                          |
| After 16 years          | \$ 16,144.39                          |
| After 21 years          | \$ 16,628.72                          |
| After 26 years          | \$ 17,127.58                          |
| After 31 years          | \$ 17,641.41                          |



We also determined a portion of the 2016-17 Master Contract specified classified staff “shall not experience a wage increase for the first year they participate in the [District’s health] insurance [coverage] but will in ensuing years.” While this language was not included in the 2017-18 Master Contract or Master Contracts for subsequent years, District officials reported they have continued the practice of deferring wage increases during the initial year health insurance coverage is provided. Our testing showed classified staff received wage increases after beginning participation in the District’s health insurance coverage the previous year.

**Auditor’s Recommendation** – District officials should ensure Master Contracts include all disclosures which may impact employee wage rates.

**Response** – The District will ensure Master Contracts, as well as any other affiliate employee documents, include all disclosures which may impact employee wage rates.

In response to the referenced incident, this language was originally added to the 2015-16 Classified Staff Master Contract and included in the 2016-17 Classified Staff Master Contract. As a result of changes to Chapter 20 Collective Bargaining, the District installed a committee of Certified and Classified Staff representatives and initiated a process to develop an employee handbook, with the intent to include items prohibited from the collective bargaining process for the 2017-2018 school year. As a result of this process, the language in question was included in the employee handbook, which was first approved for the 2019-20 school year. Staff are provided the employee handbook at the beginning of each school year.

**Conclusion** – Response accepted.

- 2) **Effective Anniversary Dates** – If an employee signs a contract during the first quarter of a school year, they start receiving their new level of salary at the first of the year they qualify for the raise. For example, an employee hired on the last day of the first quarter (September 30<sup>th</sup>) will receive their pay raise the first of July (three months prior to their anniversary date). However, an employee who signs a contract on October 1<sup>st</sup> has to wait nine months after their anniversary date for their raise. As a result, the employee waiting nine months does not receive the increase because the funds are spent elsewhere.

**Auditor’s Response** – We reviewed the 2017-2018 Master Contract for Classified employees which states, in part, “The step advancement shall be reflected on the contract for the next school year. September 30<sup>th</sup> is the cutoff date to determine step advancement.” In accordance with the contract, employees who sign their contract on or after October 1 have to wait until the school year following their first anniversary date to receive their first step increase. We did not identify any noncompliance with this policy during our testing. The Master Contract also documents it was an agreement entered into by the Central Decatur Community School District and the Central Decatur Community School Employee Association as a result of negotiations.

- 3) **Contract Timeliness** – School contracts are not presented in a timely manner to Classified Staff. The 2018-2019 Master Contract was made available for viewing October 8, 2018. On September 20, there was a memo issued to sign the signature sheet and return it to the office. We were asked to sign without knowing what changes had been made. Paper Master Contracts are not being given with the signature pages so the employee can see what they’re signing. When negotiations began this year, the hours for the negotiations were set from 4 pm to 5 pm. The bus drivers had to refuse to drive their routes to get a time change so they could be present at the meeting. When negotiations began, no proposed Master Contract was presented to the group. Rather, only the changes the District wanted to make were presented.

**Auditor’s Response** – According to a District official, the District has a practice of sending out a memo with copies of the master contract. We reviewed a copy of the memo issued for the 2022-23

contracts which stated the Master Contract and salary schedule would be available to staff through an uploaded Google doc file. Copies of memos issued for previous years were not available.

We also reviewed the minutes of the Board's September 17, 2018 meeting which document the Board approved the 2018-19 Classified Staff Master Contract. The September 20<sup>th</sup> memo specified in the concern brought to us was not available from the District. However, we determined the contract was signed October 8, 2018 and uploaded to a Google Drive on October 9, 2018. Because sufficient documentation was not available, we are unable to determine if sufficient time was given for staff to sign the contract.

**Auditor's Recommendation** – While negotiations may take an extended period at times, District officials should implement procedures to ensure the memo containing the contract is sent to staff in as timely of a manner as possible to ensure sufficient time is provided for staff to review the contract before the signature sheet is signed.

**Response** – The District will ensure sufficient time is provided for staff to review their contract on an annual basis.

The District works with the local Certified and Classified bargaining units to initiate and complete the collective bargaining process each spring, prior to or shortly after the end of the school year. This has been achieved in the 2020, 2021 and 2022 bargaining years. Classified staff negotiations for 2018-19 ran unusually late for a variety of reasons. The District continues to prioritize this work to ensure staff have a level of confidence and certainty in preparation for the next school year and in order to ensure the District can recruit and retain a high quality and highly qualified staff to work with students and families in the District.

**Conclusion** – Response accepted.

- 4) **Activities Director** – A new Activities Director (AD) was hired with no notice. The former Activities Director's son was promoted from janitor to AD; however, the former AD (his father) was hired as a "contract employee" to continue doing the job.

**Auditor's Response** – Based on documentation we reviewed, the Board approved an Early Retirement Incentive Plan which was available only to full-time teachers who opted to retire at the end of the 2015-16 school year pursuant to the terms of the Plan. The Plan specified it was effective until March 7, 2016 and the Board limited the number of approved applications to the first three submitted by eligible employees. The Plan also specified applications would be considered based upon the date and time applications were received by the District's Administrative Office.

We observed the former Activities Director's application for early retirement dated January 22, 2016 and related resignation letter. The minutes of the Board meeting held on February 15, 2016 document the Board approved the early retirement applications and resignations of the secondary English Teacher and the Biology Teacher/Athletic (Activities) Director.

On February 18, 2016, an email was distributed to all District staff informing them the Activities Director position had been posted internally and on the "Teach Iowa" website for the previous two weeks. "Teach Iowa" was established by the Iowa Department of Education in accordance with section 256.27 of the Code of Iowa as the site for information regarding all education-related jobs in Iowa's public schools, non-public schools and area education agencies. Applicants may search all education-related jobs, including non-teaching positions, by using the website.

The email distributed to District staff also informed them the Secondary Principal would be working with an interview committee to review applications and conduct interviews of qualified candidates. According to the email, the committee's recommendation was then to be submitted to the Board in March for formal approval. The minutes of the March 14, 2016 Board meeting document the Board approved hiring Zach Clark as the Activities/Athletic Director beginning with the 2016-17 school year.

We asked to review Zach Clark's application, any other applications received by the District for the position, and any documentation of the interview committee's work. However, District policy specifies applicant records are maintained for a minimum of three years after the position is filled. The applicant records and committee documents we requested were no longer available.

We also reviewed District records to determine if the former Activities Director was hired as a contract employee after his retirement from the District. Based on District records, the payments issued to him after his retirement include the five payments authorized by the Board as early retirement incentive pay and periodic payments from November 2017 through May 2021 for substitute teaching. The former Athletic Director also received a payment in December 2016 associated with the TAP System for Teacher and Student Advancement for the 2015-16 school year. TAP payouts are provided in December following a school year because they are based on testing for the Iowa Assessments completed in the spring with scores reported to Districts in the fall.

- 5) **Nutrition Department Director** – The District paid the former Nutrition Department Director two years' salary to retire. A Principal's wife now has the job and there is more funding for the position.

**Auditor's Response** – The former Nutrition Department Director signed a contract for the 2012/13 school year. The contract specified she would be paid \$45,789 in equal installments over twelve consecutive months. It was signed by the President of the Board and the former Director in June and July 2012, respectively. We observed payroll records and determined the former Director received her full time salary through December 2012. We also observed a leave report for the former Director and determined she took paid time off for several weeks in December and early January 2013. The paid time off she took from November 26, 2012 through January 4, 2013 was in compliance with leave policies in the Classified Master Contract.

The minutes of the August 20, 2012 Board meeting document the Board approved hiring Joy Evertsen as the Nutrition Services Director. The contract she and the Board President signed on September 11, 2012 and September 10, 2012, respectively, documents she was to be paid \$31,125 in equal installments over ten consecutive months. According to a District official, the former Director remained an employee and trained Ms. Evertsen during her initial months of employment. The District official also reported an early retirement payout is not available to classified employees. During our review of payroll records, we did not identify a retirement payout or any other unusual payout issued to the former Director.

Ms. Evertsen continues to serve as the District's Nutrition Department Director. We did not attempt to compare the Nutrition Department's funding levels from fiscal year 2012 to more current periods. However, all funding for District Departments is subject to the annual budgeting process which must be approved by the Board.

At the time Ms. Evertsen was hired as the Nutrition Director, her husband was employed as the Secondary Principal and continued in that role until the end of the 2020-21 school year. Because Ms. Evertsen reported to the Superintendent rather than her husband and the Board authorized her hiring, there was compliance with the District's policy regarding nepotism.

- 6) **Awarding of Construction Projects** – The District awards all bids for construction projects to the same company. The contractor is the brother of the architect for the engineering company used by the District. The architect receives the bids and has the final approval. Is this a conflict of interest?

**Auditor’s Response** – District officials have a fiduciary responsibility to efficiently and effectively achieve its mission, provide oversight of the District’s operations, and maintain the public trust. Oversight is typically defined as the “watchful and responsible care” a governing body exercises in its fiduciary capacity. Oversight should include establishing practices and procedures to ensure District resources and equipment are managed in the most fiscally responsible manner possible.

District policy requires, prior to Board approval, competitive sealed bids be received for any goods or services costing more than \$139,000, including construction contracts and school buses. District policy also specifies “The purchase will be made from the lowest responsible bidder based upon total cost considerations including, but not limited to, the cost of the goods and services being purchased, availability of service and/or repair, delivery date, and other factors deemed relevant by the Board. When making purchases for school supplies and equipment, the District will make a reasonable effort to purchase locally if the cost is within 10%.” These policies comply with applicable Code requirements.

The awarding of construction projects we reviewed during our testing complied with the District’s policy. We observed a document related to the bus barn construction that was signed by Johnny L. Boyd as the architect, Matt Boyd as the contractor (DBA Boyd Construction), and a District official. However, we also determined Boyd Construction bid on another project during fiscal year 2018 but was not the successful bidder.

A conflict of interest occurs when there is a divergence between an individual’s private personal relations or interests and his/her professional obligations such that an independent observer might reasonably question whether the individual’s actions or decisions are compromised (or have the appearance of compromised) as a result of considerations of personal benefit, gain, or advantage. An actual or potential conflict of interest occurs when an individual is in a position to influence a decision that may result in a personal gain for that individual or for someone associated with the individual. Because the Board has the final approval of the successful bidder for construction projects, rather than the architect, there is not an apparent conflict of interest.

- 7) **Bus Barn** – The bus barn construction project was bid at \$400,000 but cost \$800,000. Contract specifications were not followed. For example, they were supposed to lay 10 inches of gravel but only laid three to four inches.

**Auditor’s Response** – We reviewed the bidding procedures followed for awarding of contracts for construction of the bus barn and related change orders to determine compliance with District procedures and proper approval. We did not identify any noncompliance with District procedures and proper approvals were obtained.

The District established two bid packages related to the construction of the bus barn. The work associated with each bid package, the successful bid amounts, and related change orders and amounts are summarized in the following table. We determined the District received only one bid for Package A and four bids for Package B. The successful bidder for both packages was Boyd Construction. While Boyd Construction did not submit the lowest bid for Package B, the lowest bid was withdrawn as documented in the minutes of the June 20, 2016 Board meeting. We determined Boyd Construction submitted the lowest bid of the three remaining bids.

| Description of Bid Package<br>and Change Orders   | Amount of<br>Successful Bid | Change<br>Orders | Total   |
|---|-----------------------------|------------------|---------|
| Package A – “Site demo, earthwork, footing excavation, footing structural fill, building pad prep/development, rough and finish grading, gravel parking & drive areas, seeding, utilities, site improvements, and etc.” | \$ 159,220                  | -                | 159,220 |
| Additional gravel parking for buses   | -                           | 11,810           | 11,810  |
| Additional gravel parking for vehicles  | -                           | 7,035            | 7,035   |
| Subtotal for Package A  | 159,220                     | 18,845           | 178,065 |
| Package B – “General building construction, footings, concrete slabs, mechanical systems, plumbing systems, electrical/data systems and etc.”   | 703,020                     | -                | 703,020 |
| Additional light pole   | -                           | 6,963            | 6,963   |
| Circuitry on three wood posts, move location, and move exterior receptacle on building  | -                           | 1,090            | 1,090   |
| Total for Package B   | 703,020                     | 8,053            | 711,073 |
| Total for bus barn project  | \$ 862,240                  | 26,898           | 889,138 |

We also reviewed the documents associated with payments to Boyd Construction for the bus barn project. The total cost paid by the District for Packages A and B totaled \$178,065 and \$711,093, respectively. The amount paid by the District for Package B exceeded the bid amount and cost of the change orders by \$20.

We were unable to determine the depth of the gravel laid for the project; however, the documentation we reviewed did not identify any specifications which were not met.

- 8) **Sports Complex** – The District supposedly obtained a grant to build a \$4 million sports complex (artificial football field and an all-weather track). The grant was supposedly based on the school maintaining a 720-student body; however, student enrollment is well under 700. How is the District paying for this complex? The District has been transferring funds from one fund to another to meet payments, and the taxpayers did not vote on the \$4 million project. Is this being “dumped on” the taxpayers? Per Governor Reynolds, the fuel tax was not designed for athletic facilities.

**Auditor’s Response** – The District did not obtain a grant for construction of the sports complex. As disclosed in the District’s annual financial statement audits, the District issued revenue bonds in 2015 to fund the construction of the sports complex and the bus barn. Specifically, the District’s audit report for the fiscal year ended June 30, 2021 states, in part:

“The District has pledged future statewide sales, services and use tax revenues to repay the \$4,420,000 of bonds issued in September 2015. The bonds were issued for the purpose of financing costs associated with the athletic complex renovation project as well as construction of a new bus barn. The bonds are payable solely from the proceeds of the statewide sales, services and use tax revenues received by the District and are payable through 2029. The bonds are not a general obligation of the District. However, the debt is subject to the constitutional debt limitation of the District. Annual principal and interest payments on the bonds are expected to require nearly 60% of the statewide sales, services and use tax revenues. Total principal and interest remaining to be paid on the bonds [at June 30, 2021] is \$3,029,250. For the current year [June 30, 2021], \$295,000 in principal and \$75,375 in interest was paid on the bonds and total statewide sales, services and use tax revenue was \$625,061.”

We reviewed the minutes of the August 17, 2015 Board meeting which include documentation of the Board's approval of the sale of \$4,420,000 of school infrastructure bonds. The retirement of the revenue bond obligation is subject to audit each year and related information is included in each annual audit report. The annual audit reports also include information regarding appropriate transfers from the Capital Projects: Statewide Sales, Services and Use Tax Fund to the Debt Service Fund for principal and interest payments.

In addition to the proceeds from the revenue bonds, the District collected various donations which were used to help fund an improved entry to the sports complex.

- 9) **Athletic Field** – Because enrollment dropped, the District didn't qualify for tax dollars; so, they are calling the athletic field "instructional" rather than athletic to increase funding.

**Auditor's Response** – As previously stated, the cost of constructing the District's sports complex was funded by issuance of revenue bonds. The District has pledged future statewide sales, services and use tax revenues to repay the bonds and, to date, those funds have been sufficient to make the payments due each year. However, we also reviewed transfers and costs and did not identify any student activity costs improperly transferred to the General Fund.

- 10) **Transfers** – Funds were moved from the greenhouse to the baseball field scoreboards.

**Auditor's Response** – Costs of materials and construction/installation of the greenhouse and scoreboard were recorded in Fund 33 within the District's accounting records. The District received grant funds from South Central Iowa Community Foundation for a portion of the greenhouse costs. The grant funds were also recorded in Fund 33 along with other funding sources such as the "State Penny" tax proceeds from the State of Iowa and donations. Because sufficient funds were available within Fund 33 for both projects, funds were not transferred between the greenhouse and scoreboard projects.

- 11) **TAP Program** – The District has a "TAP" program; and, if all agreed, the teachers received a \$9,000 increase. The District is "fudging" grades and honor rolls to award the increase.

**Auditor's Response** – During fiscal years 2014 through 2018, the District received federal funding passed through the National Institute for Excellence in Teaching (NIET) for Teacher Incentive Fund (TIF) grants. Specifically, NIET developed the TAP System for Teacher and Student Advancement in which the District participated. Grant funding received by the District stipulated funds were to be used to provide additional career pathways for teachers and provide performance-based compensation.

Performance based compensation was available to all teachers within the District. Several components were considered when determining the compensation, including student achievement results, building-wide student achievement results, and SKR (Skills, Knowledge, and Responsibility) scores based on multiple observations by trained evaluators. The student achievement results used for this program were the annual Iowa Assessment test scores. These are standardized tests annually administered to all Iowa students. Based on information available from the District, the results of the tests were sent to NIET. As a result of the manner in which the tests are administered and results reported, individual teachers and District administrators did not have the opportunity to manipulate the test results and therefore impact performance-based compensation.

Central Decatur Community School District

Staff

This reaudit was performed by:

Jennifer L. Wall, CPA, CGFM, Manager  
Alex N. Kawamura, CPA, Senior Auditor II

A handwritten signature in black ink, appearing to read 'James Cunningham', with a long horizontal flourish extending to the right.

James Cunningham, CPA  
Deputy Auditor of State