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Isaac M. O'Bannon • Jul. 22, 2015



Thomson Reuters has released a special report, [School District Audits — Making the Grade](#), to address the unique characteristics of planning and performing audits for public school districts and provides tips to help professionals perform effective and efficient school district audits, resulting in improved engagement utilization.

The report provides detailed guidance on the accounting and auditing of unique school district funding, such as pupil-based funding, activity funds, food services

funds, and more. It also provides a list of data mining techniques for more effective

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“CPA firms that audit school districts play a critical role in our public education systems,” said Scott Spradling CPA, vice president, Audit and Accounting Segment with the Tax & Accounting business of Thomson Reuters. “We are very pleased to provide these high quality resources as part of our ongoing program to expand our industry coverage and assist our customers in performing efficient and high quality audits.”

“Audits of school districts are complex undertakings,” said Stephen Holland, an executive editor with the Tax & Accounting business of Thomson Reuters and an author of the practice aids. “With multiple funding sources, detailed allocation formulas, and multilayered compliance requirements, CPAs who audit these entities face a challenging but very important task.”

The special report is available for download at no cost at tax.thomsonreuters.com/SchoolDistrictAudits.

[PPC's Practice Aids for Audits of School Districts](#) from Thomson Reuters provides auditors with the audit programs, checklists, confirmations and auditor's reports needed to efficiently perform audits—from regular GAAS audits to Government Auditing Standards audits to Single Audits, all tailored for use on school districts. These practice aids also provide new audit programs for revenue, student activity funds, and state compliance, with links to individual state education agency resources, tailored disclosure checklists, and common auditor's report examples for school district audits.

Thomson Reuters Checkpoint provides additional audit guidance and resources, including:

- [PPC's Guide to Audits of Local Governments](#)
- [PPC's Guide to Single Audits](#)

- [PPC's Guide to Preparing Governmental Financial Statements](#)

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