



Memo

To: All Colorado Public School Districts
From: School Auditing Office
Date: October 30, 2024
Re: ICAP implementation plan documentation requirement

On or about July 1, 2024 the School Auditing Office published its annual [Student October Count Audit Resource Guide](#) and the [pupil count questionnaire](#) (AUD-110) associated with the Annual Audit Review process. These documents requested that district upload an ICAP implementation plan, as outlined in [1 CCR 301-81](#), section 2.00(5):

Implementation Plan: A plan developed and maintained by a local school district that ensures every student and his/her parents or legal guardians have access to and assistance with the development of an ICAP, which has a scope and sequence that includes: district and school objectives, intentional district and school responsibilities, grade level appropriate timelines and key dates.

Because these Rules are currently under a [Notice of Rulemaking](#), for the 24/25 school year, if your district has a written ICAP implementation plan (as described above), this documentation should be provided with the district's completed pupil count questionnaire. If the district does not have a written ICAP implementation plan, the district should provide a note indicating that this document does not exist; the absence of a written ICAP implementation plan will not result in an audit finding.

In the event a work-based learning course must be evaluated as part of an individual student's scheduled hours, a reflection statement (as described in the Student October Count Audit Resource Guide) will be required as part of the student's audit documentation.