

COMMUNITY SCHOOL DISTRICT  
2017 COMPLIANCE GUIDE SUPPLEMENT

Purpose: To document new or revised compliance items to be tested and/or document testing.

Source: Workpapers as referenced.

Scope: Compliance items tested each year are based on risk assessment.

Conclusion: Compliance selections and/or testing is documented per Compliance Guide and workpapers.

	FY17	FY18
Incharge		
Manager		
Independent Reviewer		

2017 Compliance Guides **CSD COMPLIANCE GUIDE SUPPLEMENT**

In addition to the updated School Compliance Guide, we have made available this 2017 CSD Compliance Guide Supplement which details all changes made to the prior year CSD Compliance Guide. This Supplement may be used to update the prior year Compliance Guide in lieu of completing a new guide each year.

2017 Compliance Guides **CSD COMPLIANCE GUIDE SUPPLEMENT**

Category	Non-compliance Noted/ FY	FY17				FY18			
		Selected	Done By	WP Ref	Remarks	Selected	Done By	WP Ref	Remarks
		RISK				RISK			
		H	M	L		H	M	L	
<b>DISBURSEMENTS/EXPENDITURES:</b>									
<p>6. a. For public improvements with estimated total cost exceeding the competitive bid threshold established by Chapter 26.3 of the Code of Iowa (\$135,000 effective 1-1-15), determine the public hearing and bidding requirements of Chapters 26.3 through 26.13 of the Code were followed:</p> <p>1) <b>(17)</b> Determine the District advertised for sealed bids as provided in Chapter 26.3 of the Code of Iowa and <b>posted a notice to bidders</b> not less than <b>13</b> days but not more than 45 days before the date for filing bids.</p> <p>2) <b>(17)</b> Determine the District published notice of the public hearing, <b>including a description of the public improvement and its location</b>, not less than 4 nor more than 20 days before the date of the hearing as provided in Chapters 26.12 and 362.3 of the Code of Iowa.</p>									

2017 Compliance Guides **CSD COMPLIANCE GUIDE SUPPLEMENT**

Category	Non-compliance Noted/ FY	FY17				FY18			
		Selected	Done By	WP Ref	Remarks	Selected	Done By	WP Ref	Remarks
		RISK				RISK			
		H	M	L		H	M	L	
<b>MISCELLANEOUS:</b>									
1.	Categorical Funding: Two categories of funding not previously identified in the Compliance Guide:								
r.	(17) Professional development for model core curriculum (3373) (Chapter 284.13 of the Code of Iowa).								
s.	(17) Market factor incentives (3378) (Chapter 284.13 of the Code of Iowa).								
10.	(17) Vacancy on School Board per Chapter 279.6 of the Code of Iowa:								
t.	For vacancies occurring during the year, determine the District published notice per 279.36 stating the School Board intends to fill the vacancy by appointment but electors of the District have the right to file a petition for a special election.	2							
u.	Determine if a special election to fill the vacancy is called if the Board has not filled the vacancy within 30 days of the vacancy, or a valid petition is filed with the secretary of the school board, or if the number of Board members falls below a quorum.	2							
v.	If a special election is called, determine the election is held not sooner than 30 days nor later than 40 days after the 13 <sup>th</sup> day following the day the vacancy occurs.	2							