

2018 Compliance Guides COMMUNITY SCHOOL DISTRICT
2018 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.

2018 Compliance Guides **CSD COMPLIANCE GUIDE SUPPLEMENT**

In addition to the updated Community School District Compliance Guide, we have made available this 2018 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.

2018 Compliance Guides **CSD 2018 COMPLIANCE GUIDE SUPPLEMENT**

	Category	Non-compliance Noted/FY	FY18				FY19				FY20					
			Selected	Done By	WP Ref	Remarks	Selected	Done By	WP Ref	Remarks	Selected	Done By	WP Ref	Remarks		
			RISK				RISK				RISK					
			H	M	L					H	M	L				
DISBURSEMENTS/EXPENDITURES:																
6. For construction contracts (for bid/quote thresholds applicable prior to 1-1-15, refer to the 2014 Compliance Guide):																
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:																
2																
(5) (18) For public improvement projects requiring competitive bids, determine the District complied with the requirement to not restrict potential bidders to any predetermined class of bidder, as required by Chapter 26.16 of the Code of Iowa.																
2																

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			RISK				RISK				RISK			
			H	M	L		H	M	L		H	M	L	
TRANSFERS:														
3. (18) Review transfers from the General Fund to the Special Revenue Fund, Student Activity Accounts for propriety. Determine if the transfer is for an amount necessary to purchase protective and safety equipment, in accordance with Chapter 298A.8(2) of the Code of Iowa.			2											

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			RISK				RISK				RISK				
			H	M	L		H	M	L		H	M	L		
MISCELLANEOUS:															
1. Categorical Funding:	1														
t. (18) Flexibility Fund Accounts (3170) (3180) (Chapter 298A.2 of the Code of Iowa).	2														
11. (18) General Fund – Flexibility Account established under Chapter 298A.2 of the Code of Iowa.															
a. Determine the establishment of the Flexibility Account was for transfers approved by the School Board for unexpended or unobligated funds from an approved statewide preschool program for four year old children under Chapter 256C, professional development funds under Chapter 257.10, homeschool assistance program under Chapter 299A.12, or from any unexpended or unobligated moneys in any other district fund or general fund account if the program, purpose, or requirements for the expenditures of such moneys have been repealed or are no longer in effect.	1														
b. Determine if the District has a method for tracking the source and year for funds transferred to the General Fund Flexibility Account.	1														
c. Determine all disbursements were made in a budget year beginning in or after the calendar year in which the moneys were transferred to the flexibility account.	1														

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		RISK				RISK				RISK			
		H	M	L		H	M	L		H	M	L	
MISCELLANEOUS (continued):													
d. Determine all disbursements were for startup costs for an approved local program under the statewide preschool program for four year old children under Chapter 256C, professional development under Chapter 284, home school assistance program under Chapter 299A.12, at risk programs under Chapter 257.40, gifted and talented programs under Chapter 257.46 or any General Fund purpose if approved by a resolution of the Board of Directors.	1												
e. Determine if a resolution for General Fund expenditures was approved by the Board of Directors at a public hearing preceded by appropriate public notice as required in Chapter 24.9 of the Code of Iowa.	1												
f. Determine if a resolution for any General Fund expenditures states the original source and purpose of the funds, the year in which the transfer of such funds occurred and certification that the statutory requirements for the original source of the funds has been met, repealed or no longer in effect.	1												
g. Determine if a copy of the resolution was provided to the Iowa Department of Education.	1												