

2018 Compliance Guides **CSD COMPLIANCE GUIDE**

		Non-compliance Noted/FY	FY18				FY19				FY20			
	Cate-gory		Sele-cted	Done By	WP Ref	Remarks	Sele-cted	Done By	WP Ref	Remarks	Sele-cted	Done By	WP Ref	Remarks
			RISK				RISK				RISK			
			H	M	L		H	M	L		H	M	L	
DISBURSEMENTS/EXPENDITURES:														
1. For travel and questionable disbursements:														
a. Scan account detail for travel expenses and disbursements which may not meet public purpose criteria.	1													
b. Prepare workpapers, as necessary, to adequately document for report presentation.	1													
2. For related party transactions:														
a. Schedule all related party transactions with District officials or employees for comment. The workpaper should list all payments made during the period and a description of each transaction. For reporting purposes, include all payments applicable to the period when the individual was an employee or official of the District. Determine compliance with Chapter 279.7A of the Code of Iowa. Disclose material transactions in the Notes to Financial Statements.	1													
b. Determine and document compliance with the provisions of Chapter 301.28 of the Code of Iowa and an Attorney General's Opinion dated November 9, 1976 regarding school officers and teachers not acting as an agent for books and supplies, including sports apparel and equipment.	1													

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DISBURSEMENTS/EXPENDITURES (continued):														
3. Obtain copy of the District's policy regarding payment of claims prior to Board approval. Determine if procedures are followed as prescribed and are in compliance with Chapters 279.29 and 279.30 of the Code of Iowa.	2													
4. Determine and document:														
a. The Board has adopted written guidelines for use of any District-issued credit cards to pay for actual and necessary expenses incurred in the performance of work related duties in accordance with Chapter 279.8 of the Code of Iowa.	2													
b. Textbooks were purchased and paid for in accordance with Chapters 301.1 and 301.4 of the Code of Iowa. (Note: Textbooks include books, electronic textbooks and laptop/other portable computing devices used for nonreligious instructional use).	2													
c. Disbursements for extra-curricular activities were in accordance with an Attorney General's Opinion dated November 12, 1992.	2													
d. Determine if the District receives funds under the Home School Assistance Program for students who receive competent private instruction or CPI (children who are home schooled).	2													

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DISBURSEMENTS/EXPENDITURES (continued):														
e. Determine only “appropriate” materials are purchased for CPI children. Direct payments of public funds should not be made to parents of CPI children.	2													
5. If canceled checks are not received, are electronically retained check images (both front and back) received per Chapter 554D.114(5) of the Code of Iowa?	3													
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													
1) Determine the District advertised for sealed bids as provided in Chapter 26.3 of the Code of Iowa and posted a notice to bidders not less than 13 days but not more than 45 days before the date for filing bids.	2													

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DISBURSEMENTS/EXPENDITURES (continued):														
2) Determine the District published notice of the public hearing, including a description of the public improvement and its location, 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.	2													
3) Determine the District had an engineer licensed under Chapter 542B, a landscape architect licensed under Chapter 544B or an architect registered under Chapter 544A prepare the plans and specifications and calculate the estimated total cost of the proposed public improvement as required by Chapter 26.3 of the Code of Iowa.	2													
4) Determine the District awarded the contract for the public improvement to the lowest responsive, responsible bidder as required by Chapter 26.9 of the Code of Iowa.	2													

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DISBURSEMENTS/EXPENDITURES (continued):														
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													
b. Determine the District received competitive quotes for public improvement projects in accordance with Chapter 26.14 of the Code of Iowa for projects with estimated costs less than required bid thresholds but greater than the threshold amount established by the bid threshold committee per Chapter 314.1B of the Code of Iowa. (For a District with a population less than 50,000, \$55,000 effective 1-1-15 and for a District with a population of 50,000 or more, \$75,000 effective 1-1-15)	2													
1) For work performed by District employees, other than repair or maintenance work, determine the District filed a quotation for the work to be performed in the same manner as a contractor as required by Chapter 26.14(3)(a) of the Code of Iowa.	2													

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DISBURSEMENTS/EXPENDITURES (continued):														
2) Determine the District awarded the contract for the public improvement to the contractor submitting the lowest responsive, responsible quotation as required by Chapter 26.14(3)(b) of the Code of Iowa.	2													
c. Determine any enhancement payments made for early completion of the project did not exceed 10 percent of the value of the contract in accordance with Chapter 26.9 of the Code of Iowa.	3													
d. Determine the District applied for and received sales tax refunds on completed projects unless an exemption certificate was issued by the District for the contractor per Chapter 423.3(80)(b) of the Code of Iowa.	3													
e. For public improvement projects, determine the District complied with requirements for the early release of retained funds in accordance with Chapter 26.13 of the Code of Iowa.	3													
f. Determine construction contracts do not contain clauses which would make the in-state construction contract subject to the laws of another state or which require litigation, mediation, arbitration or other dispute resolution proceedings be conducted in another state in accordance with Chapter 537A.6 of the Code of Iowa.	3													

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DISBURSEMENTS/EXPENDITURES (continued):														
7. Mileage was paid at a rate approved by the Board and was not in excess of the amount allowable under Internal Revenue Service rules as provided by Chapter 70A.9 of the Code of Iowa.			3											