

2018 Compliance Guides **CSD COMPLIANCE GUIDE**

		Non-compliance Noted/FY	FY18				FY19				FY 20			
	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	
AUDIT PLANNING: 1. Board Minutes: a. Determine, on a test basis, if meetings were preceded by proper notice. (Chapter 21.4 of the Code of Iowa). b. Determine the minutes show information sufficient to indicate the vote of each member present as required by Chapter 21.3 of the Code of Iowa. c. Determine if minutes document the Board followed proper proceedings for any closed sessions. (Chapter 21.5 of the Code of Iowa). 1) The session was closed by affirmative roll call vote of at least two-thirds of the members. 2) The specific exemption under Chapter 21.5 of the Code of Iowa was identified and documented. 3) Final action was taken in open session.														
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AUDIT PLANNING (continued):														
	d. Determine, on a test basis, if minutes were published after each meeting in accordance with Chapters 279.35 and 279.36 of the Code of Iowa.	2												
	e. Determine if the schedule of bills allowed was published at least once a month, including a list of claims allowed, name of person or firm making the claim, purpose of the claim and amount of claim.	2												
	2. 28E Organizations:													
	a. Determine if the District was a member of a Chapter 28E organization with gross receipts in excess of \$100,000 in a fiscal year.	1												
	b. If so, determine if arrangements have been made for an audit of the 28E organization in accordance with Chapter 11.6 of the Code of Iowa.	1												