

2018 Compliance Guides **CSD COMPLIANCE GUIDE**

	Cate- gory	Non-compl iance Noted/FY	FY18				FY19				FY20			
			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	
PAYROLL:														
1. Determine salaries have been published as required for all employees, including School Nutrition Fund employees, in accordance with Chapter 279.35 of the Code of Iowa. Obtain a copy of the publication and test selected items for accuracy.	3													
2. Determine if Forms 941, W-3 or W-2 were filed with the IRS, as appropriate.	3													
3. Determine if the District properly prepared Form 1099 for outside services of \$600 or more and determine workers were properly classified as independent contractors rather than employees.	3													
4. Determine the District's policy pertaining to payment of employees for extra-curricular activities:														
a. If employees are compensated for services relating to extra-curricular activities, determine and document the method of payment.	3													
b. Determine if the method of payment allows for compliance with Chapter 422.16 of the Code of Iowa pertaining to the withholding of income tax.	3													
5. Determine if any employees receive a flat dollar allowance for travel, clothing or uniform cleaning. If so, determine if this allowance is included in taxable income on the W-2.	3													

2018 Compliance Guides **CSD COMPLIANCE GUIDE**

		Non-compliance Noted/FY	FY18				FY19				FY20			
	Category		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		H	M	L	
PAYROLL (continued):														
6. Determine if the District provides vehicles or housing for employee use. If so, determine if these qualify as taxable fringe benefits per IRS regulations and, if applicable, were properly reported as taxable income on the employee's W-2.														
	3													