

2021 Compliance Guides **CSD COMPLIANCE GUIDE**

|   |           | Non-compliance Noted / FY | FY21      |         |        |         | FY22      |         |        |         | FY23      |         |        |         |
|---|-----------|---------------------------|-----------|---------|--------|---------|-----------|---------|--------|---------|-----------|---------|--------|---------|
|   | 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      |         |
| <b>RECEIPTS/REVENUES:</b>   |           |                           |           |         |        |         |           |         |        |         |           |         |        |         |
| 1. Determine proceeds from the sale or disposition of real property (land and buildings) have been recorded in the Special Revenue Fund, PPEL account in accordance with Chapter 297.22 of the Code of Iowa.                              | 3         |                           |           |         |        |         |           |         |        |         |           |         |        |         |
| 2. Determine proceeds from sale or disposition of property, other than real property, and proceeds from the lease of real or other property have been recorded in the General Fund in accordance with Chapter 297.22 of the Code of Iowa. | 3         |                           |           |         |        |         |           |         |        |         |           |         |        |         |
| 3. Determine revenue from the rental of school rooms and grounds has been recorded in the General Fund in accordance with Chapters 297.9 and 297.10 of the Code of Iowa.  | 3         |                           |           |         |        |         |           |         |        |         |           |         |        |         |
| 4. Determine the District has limited school fees charged to those categories identified in Department of Education declaratory order #62, as follows:  | 2         |                           |           |         |        |         |           |         |        |         |           |         |        |         |
| a. Textbooks.   |           |                           |           |         |        |         |           |         |        |         |           |         |        |         |
| b. School supplies.   |           |                           |           |         |        |         |           |         |        |         |           |         |        |         |
| c. Eye protective devices.  |           |                           |           |         |        |         |           |         |        |         |           |         |        |         |
| d. Ear protective devices.  |           |                           |           |         |        |         |           |         |        |         |           |         |        |         |
| e. Summer school courses.   |           |                           |           |         |        |         |           |         |        |         |           |         |        |         |
| f. Driver education courses.  |           |                           |           |         |        |         |           |         |        |         |           |         |        |         |
| g. Discretionary transportation.  |           |                           |           |         |        |         |           |         |        |         |           |         |        |         |

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|   | 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      |         |
| <b>RECEIPTS/REVENUES (continued):</b>   |           |                         |           |         |        |         |           |         |        |         |           |         |        |         |
| 5. Restricted Donor Activity under Chapter 68B:   |           |                         |           |         |        |         |           |         |        |         |           |         |        |         |
| a. Determine the existence of restricted donor activity, such as: vendors taking officials out for meals, vendors offering trips or vacations, providing free clothing samples, gift baskets, holiday gifts, etc. Inquiry of various departments may be required. | 1         |                         |           |         |        |         |           |         |        |         |           |         |        |         |
| b. Documentation should include all restricted donor activity received during the period, the official involved, and a description of each transaction.   | 1         |                         |           |         |        |         |           |         |        |         |           |         |        |         |