

2019 Compliance Guides **CSD COMPLIANCE GUIDE**

		Non-compliance Noted/FY	FY19				FY20				FY21			
	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>TRANSFERS:</b>														
1. Trace to approval in Board minutes or budget as applicable.	2													
2. Review transfers for propriety and document findings.	2													
3. 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 or recondition protective and safety equipment, in accordance with Chapter 298A.8(2) of the Code of Iowa.	2													
4. For interfund loan transfers, determine the District is in compliance with the Iowa Department of Education Declaratory Order #4672 including Board approval of the loan, interest is paid by the borrowing fund and timely repayment of the loan.	2													