

2019 Compliance Guides COMMUNITY SCHOOL DISTRICT
2019 COMPLIANCE GUIDE SUPPLEMENT

Purpose: To document new or revised compliance items to be tested and/or document testing.

Source: Workpapers as referenced.

Scope: Compliance items tested each year are based on risk assessment.

Conclusion: Compliance selections and/or testing is documented per Compliance Guide and workpapers.

2019 Compliance Guides **CSD COMPLIANCE GUIDE SUPPLEMENT**

In addition to the updated Community School District Compliance Guide, we have made available this 2019 CSD Compliance Guide Supplement which details all changes made to the prior year CSD Compliance Guide. This Supplement may be used to update the prior year Compliance Guide in lieu of completing a new guide each year.

| | Category | Non-compliance Noted/FY | FY19 | | | | FY20 | | | | FY21 | | | |
|--|----------|-------------------------|----------|---------|--------|---------|----------|---------|--------|---------|----------|---------|--------|---------|
| | | | 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 | |
| AUDIT PLANNING: | | | | | | | | | | | | | | |
| 1. (19) Determine non-profit organizations established pursuant to Chapter 279.62 of the Code of Iowa are included in the District’s audit in accordance with Chapter 11.6 of the Code. | | | | | | | | | | | | | | |

| | Cate- gory | Non-compl iance Noted/ FY | FY19 | | | | FY20 | | | | FY21 | | | | | |
|---|---------------|---------------------------------|---------------|------------|-----------|---------|---------------|------------|-----------|---------|---------------|------------|-----------|---------|--|--|
| | | | 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 | | | | |
| DISBURSEMENTS/EXPENDITURES: | | | | | | | | | | | | | | | | |
| 6. (19) For construction contracts (for bid/quote thresholds applicable prior to 1-1-19, refer to the 2018 Compliance Guide): | | | | | | | | | | | | | | | | |
| a. (19) For public improvements with estimated total cost exceeding the competitive bid threshold established by Chapter 26.3 of the Code of Iowa (\$139,000 effective 1-1-19), determine the public hearing and bidding requirements of Chapters 26.3 through 26.13 of the Code were followed: | | | | | | | | | | | | | | | | |
| | 2 | | | | | | | | | | | | | | | |
| b. (19) 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, \$57,000 effective 1-1-19 and for a District with a population of 50,000 or more, \$77,000 effective 1-1-19.) | | | | | | | | | | | | | | | | |
| | 2 | | | | | | | | | | | | | | | |