

2017 Compliance Guides **CSD COMPLIANCE GUIDE**

		Non-compliance Noted/ FY	FY17				FY18				FY 19			
	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	
TRANSFERS:														
1. Trace to approval in Board minutes or budget as applicable.	2													
2. Review transfers for propriety and document findings. Include contributions and reimbursements from the General Fund to the Special Revenue Fund, Student Activity Accounts and review for propriety.	2													
3. 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													