

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	
<b>BUDGETS:</b>														
1. Examine proof of publication for published certified budget and reconcile to adopted certified budget:														
a. Determine the tax levy adopted was not in excess of the estimate published in accordance with Chapters 24.14 and 24.15 of the Code of Iowa.	1													
b. Determine the budgeted amount of expenditures adopted is not higher than the estimated budget amount published for any of the four expenditure functions (legal level of budgetary control) or in total per Chapter 24.14 of the Code of Iowa.	1													
2. Determine hearings were held and publications were made in accordance with Chapter 24.9 of the Code of Iowa.	3													
3. Determine if amendments were adopted before disbursements exceeded the budget.	1													
4. If amendment was adopted, determine if it was adopted by May 31.	3													
a. If not, determine if amendment was protested.	3													
b. If protested, determine if a State Appeal Board decision was reached before June 30.	3													

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			H	M	L		H	M	L		H	M	L	
<b>BUDGETS (continued):</b>														
5. Determine whether the District exceeded its authorized budget (spending authority). (Chapter 257.7 of the Code of Iowa)														
a. Obtain a copy of the Department of Management's calculation of spending authority.	1													
b. Recalculate authorized budget (spending authority) using applicable audited amounts.	1													
c. If the authorized budget (spending authority) is less than the certified budget, prepare a working paper to determine if disbursements in the General Fund exceeded the authorized budget.	1													