

2023 Compliance Guides **CSD COMPLIANCE GUIDE**

		Non-compliance Noted / FY	FY23				FY24				FY25			
	Category		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	
FUND BALANCE/NET POSITION:														
1. Review the District's Special Revenue Fund, Student Activity Accounts for proper classification. For those which are not co-curricular in nature, if any, recommend closing the account to the appropriate fund.	3													
2. Review calculation of the District's Administrative expenditures did not exceed five percent of the District's total general fund expenditures in accordance with Chapter 279.45 of the Code of Iowa.	2													