

2020 Compliance Guides COMMUNITY SCHOOL DISTRICT
2020 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.

2020 Compliance Guides **CSD COMPLIANCE GUIDE SUPPLEMENT**

In addition to the updated Community School District Compliance Guide, we have made available this 2020 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	FY20				FY21				FY22				
			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		
DISBURSEMENTS/EXPENDITURES:															
7. Determine if the District obtained IRS Form W-9 for all businesses (vendors), including nonemployee individuals, such as freelancers or independent contractors.	2														
8. Determine if the District obtained IRS Form 1099 for outside services of \$600 or more for all businesses (vendors), including nonemployee individuals, such as freelancers or independent contractors.	2														

	Cate- gory	Non-compl iance Noted/ FY	FY20				FY21				FY22			
			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			
MISCELLANEOUS:														
1. Categorical funding:														
h. Early intervention supplement (3216) (Chapter 257.10(11) of the Code of Iowa).	2													
s. Transportation Aid for Non-Public students (3221) (Chapter 285.2 of the Code of Iowa).	2													
t. Career and Technical Education Aid (RPP) (3261) (Chapter 258 of the Code of Iowa).	2													
u. Teacher Development Academies (3374) (Chapter 284.15 of the Code of Iowa).	2													
v. Future Ready Iowa Registered Apprenticeship Development Fund Grants (3395) (Chapter 15C of the Code of Iowa).	2													
w. Iowa's Volkswagen Settlement Environmental Mitigation Trust (3415) (Iowa Department of Transportation).	2													
x. Course to College Mini-Grant (3399) (College Aid)	2													
y. Employer Innovation Fund (3396) (Chapter 84A.13 of the Code of Iowa).	2													