

2018 Compliance Guides **CSD COMPLIANCE GUIDE**

| | | Non-compliance Noted/FY | FY18 | | | | FY19 | | | | FY20 | | | |
|---|----------|-------------------------|----------|---------|--------|---------|----------|---------|--------|---------|----------|---------|--------|---------|
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| | | | RISK | | | | RISK | | | | RISK | | | |
| | | | H | M | L | | H | M | L | | H | M | L | |
| CASH: | | | | | | | | | | | | | | |
| 1. Determine the District has ensured all public fund deposits in banks have met the requirements of Chapter 12C.22 of the Code of Iowa (Pledging of Public Funds Program). | 4 | | | | | | | | | | | | | |
| 2. Determine the propriety of any cash pledged as collateral or otherwise restricted. | 4 | | | | | | | | | | | | | |
| 3. Stamped warrants - Determine if interest paid was computed in accordance with Chapter 74.6 of the Code of Iowa. | 4 | | | | | | | | | | | | | |

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| INVESTMENTS: | | | | | | | | | | | | | | |
| 1. Determine interest earned on investments was credited to the General Fund as required by Chapter 12C.7(2) of the Code of Iowa, except as otherwise provided by law. | | | 4 | | | | | | | | | | | |

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| FUND BALANCE/NET POSITION: | | | | | | | | | | | | | | |
| 1. Determine the District is following the GAAP fund structure in accordance with Chapter 298A of the Code of Iowa. | 4 | | | | | | | | | | | | | |

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| RECEIPTS/REVENUE: | | | | | | | | | | | | | | |
| 1. Sale of Bonds/Notes: | | | | | | | | | | | | | | |
| a. Determine if premiums or discounts and accrued interest from the sale of bonds/notes were in accordance with Chapter 75.5 of the Code of Iowa. | 4 | | | | | | | | | | | | | |
| b. Determine proceeds of notes, bonds, refunding bonds and other evidences of indebtedness, if not immediately needed, were invested in accordance with Chapter 12C.9(2) of the Code of Iowa. | 4 | | | | | | | | | | | | | |

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| | | | H | M | L | | H | M | L | | H | M | L | |
| PAYROLL: | | | | | | | | | | | | | | |
| 1. Vehicle Usage: | | | | | | | | | | | | | | |
| a. Obtain copy of District's policy regarding vehicle usage. Identify specifics for: | | | | | | | | | | | | | | |
| 1) Incidental personal use. | 4 | | | | | | | | | | | | | |
| 2) Commuting. | 4 | | | | | | | | | | | | | |
| 3) Assignment of vehicles. | 4 | | | | | | | | | | | | | |
| 4) Documentation required. | 4 | | | | | | | | | | | | | |
| 5) Restricted vehicle uses. | 4 | | | | | | | | | | | | | |
| 6) Reimbursement by employee for personal use. | 4 | | | | | | | | | | | | | |
| 7) Additional compensation for employees. | 4 | | | | | | | | | | | | | |
| 8) Public purpose served. | 4 | | | | | | | | | | | | | |
| 9) Other. | 4 | | | | | | | | | | | | | |
| b. Determine if District's procedures are adequate and reasonable to comply with: | | | | | | | | | | | | | | |
| 1) Recordkeeping requirements. | 4 | | | | | | | | | | | | | |
| 2) Taxation requirements. | 4 | | | | | | | | | | | | | |
| 3) Public purpose requirements. | 4 | | | | | | | | | | | | | |

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| TRANSFERS: | | | | | | | | | | | | | | |
| 1. Determine funds are transferred to the Debt Service Fund from the appropriate fund in accordance with Chapter 298A.10 of the Code of Iowa for the payment of: | | | | | | | | | | | | | | |
| a. Lease payments payable from PPEL sources in accordance with Chapter 298.3 of the Code of Iowa. | 4 | | | | | | | | | | | | | |
| b. Debt issued to make immediately available proceeds of the voter-approved PPEL levy in accordance with Chapter 297.36 of the Code of Iowa. | 4 | | | | | | | | | | | | | |
| c. Loan agreements payable from General Fund sources entered into in accordance with Chapter 279.48 of the Code of Iowa. | 4 | | | | | | | | | | | | | |

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| BUDGETS: | | | | | | | | | | | | | | |
| 1. Determine if proof of publication exists for each published certified budget amendment. | 4 | | | | | | | | | | | | | |
| 2. Determine the budget was certified to the County Auditor by April 15 per Chapter 24.17 of the Code of Iowa. | 4 | | | | | | | | | | | | | |

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| INSURANCE: | | | | | | | | | | | | | | |
| 1. If the District has a self-funded health insurance plan, including self-funded deductibles: | | | | | | | | | | | | | | |
| a. Determine if a copy of the actuarial opinion and annual financial report were filed with the Insurance Commissioner within 90 days of year-end. | | | | | | | | | | | | | | |
| | 4 | | | | | | | | | | | | | |
| b. If an actuarial report was not obtained because the District qualified under Chapter 509A.15(4) of the Code of Iowa, determine a waiver was properly requested from the Iowa Insurance Division. | | | | | | | | | | | | | | |
| | 4 | | | | | | | | | | | | | |