

2021 Compliance Guides **CSD COMPLIANCE GUIDE**

| | | Non-compliance Noted / FY | FY21 | | | | FY2 | | | | FY223 | | | |
|---|----------|---------------------------|----------|---------|--------|---------|----------|---------|--------|---------|----------|---------|--------|---------|
| | 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 | |
| TRANSFERS: | | | | | | | | | | | | | | |
| 1. Trace to approval in Board minutes or budget as applicable. | 2 | | | | | | | | | | | | | |
| 2. Review transfers for propriety and document findings. | 2 | | | | | | | | | | | | | |
| 3. Review transfers from the General Fund to the Special Revenue Fund, Student Activity Accounts for propriety. | 2 | | | | | | | | | | | | | |
| a. Determine if the transfer is for an amount necessary to purchase or recondition protective and safety equipment, in accordance with Chapter 298A.8(2) of the Code of Iowa. | <u>2</u> | | | | | | | | | | | | | |
| b. For fiscal years ending June 30, 2021, June 30, 2022 and June 30, 2023, transfers from General Fund to Student Activity Fund are allowed to recover lost revenues due to COVID-19. Repealed July 1, 2023. | <u>2</u> | | | | | | | | | | | | | |
| 4. 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 | | | | | | | | | | | | | |