

2021 Compliance Guides **CSD COMPLIANCE GUIDE**

| | | Non-compliance Noted / FY | FY21 | | | | FY22 | | | | FY23 | | | |
|---|-----------|---------------------------|-----------|---------|--------|---------|-----------|---------|--------|---------|-----------|---------|--------|---------|
| | 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 | |
| CASH: | | | | | | | | | | | | | | |
| 1. Determine unclaimed property per Chapter 556.1(12) of the Code of Iowa has been reported to the State Treasurer annually before November 1 per Chapter 556.11 of the Code of Iowa. | 3 | | | | | | | | | | | | | |
| 2. Determine a depository resolution including all depositories used by the District has been approved as required by Chapter 12C.2 of the Code of Iowa. | 1 | | | | | | | | | | | | | |
| 3. Determine if uninsured public funds deposited in a credit union were secured by a letter of credit in an amount at least 110% of the uninsured amount as required by Chapter 12C.1(b) of the Code of Iowa. | 2 | | | | | | | | | | | | | |
| 4. Stamped Warrants: | | | | | | | | | | | | | | |
| a. Determine debt instruments issued comply with provisions of Chapter 74 of the Code of Iowa. | 3 | | | | | | | | | | | | | |
| b. Determine interest rates paid on stamped warrants are within legally allowable limits as established by the State Rate Setting Committee in accordance with Chapter 74A of the Code of Iowa. | 3 | | | | | | | | | | | | | |