

2017 Compliance Guides **CSD COMPLIANCE GUIDE**

		Non-compliance Noted/ FY	FY17				FY18				FY 19			
	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	
<b>ADDENDUM:</b>														
<b>CASH:</b>														
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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			H	M	L		H	M	L		H	M	L	
<b>ADDENDUM:</b>														
<b>INVESTMENTS:</b>														
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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<b>ADDENDUM:</b>														
<b>FUND BALANCE/NET POSITION:</b>														
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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<b>ADDENDUM:</b>														
<b>RECEIPTS/REVENUE:</b>														
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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<b>ADDENDUM:</b>														
<b>PAYROLL:</b>														
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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<b>ADDENDUM:</b>														
<b>TRANSFERS:</b>														
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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<b>ADDENDUM:</b>														
<b>BUDGETS:</b>														
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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<b>ADDENDUM:</b>														
<b>INSURANCE:</b>														
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													