

2023 Compliance Guides **CSD COMPLIANCE GUIDE**

		Non-compliance Noted / FY	FY23				FY24				FY25			
	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	
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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	<b>Cate- gory</b>		<b>Sele- cted</b>	<b>Done By</b>	<b>WP Ref</b>	<b>Remarks</b>	<b>Sele- cted</b>	<b>Done By</b>	<b>WP Ref</b>	<b>Remarks</b>	<b>Sele- cted</b>	<b>Done By</b>	<b>WP Ref</b>	<b>Remarks</b>
			<b>RISK</b>				<b>RISK</b>				<b>RISK</b>			
			<b>H</b>	<b>M</b>	<b>L</b>		<b>H</b>	<b>M</b>	<b>L</b>		<b>H</b>	<b>M</b>	<b>L</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>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>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.														
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<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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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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<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>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													



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MISCELLANEOUS:														
1. Vacancy on School Board per Chapter 279.6 of the Code of Iowa:														
a. For vacancies occurring during the year, determine the District published notice per 279.36 stating the School Board intends to fill the vacancy by appointment but electors of the District have the right to file a petition for a special election.														
b. Determine if a special election to fill the vacancy is called if the Board has not filled the vacancy within 30 days of the vacancy, or a valid petition is filed with the secretary of the school board, or if the number of Board members falls below a quorum.														
c. If a special election is called, determine the election is held not sooner than 30 days nor later than 40 days after the 13th day following the day the vacancy occurs.														