

2020 Compliance Guides **CSD COMPLIANCE GUIDE**

|   |           | Non-compliance Noted / FY | FY20     |         |        |         | FY21     |         |        |         | FY22     |         |        |         |
|---|-----------|---------------------------|----------|---------|--------|---------|----------|---------|--------|---------|----------|---------|--------|---------|
|   | Cate-gory |                           | 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      |         |
| <b>CASH:</b>  |           |                           |          |         |        |         |          |         |        |         |          |         |        |         |
| 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 the allowability of any sweep accounts.  | 3         |                           |          |         |        |         |          |         |        |         |          |         |        |         |
| 4. 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         |                           |          |         |        |         |          |         |        |         |          |         |        |         |
| 5. 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         |                           |          |         |        |         |          |         |        |         |          |         |        |         |