

Sample County COUNTY
2011 COMPLIANCE GUIDE SUPPLEMENT

Purpose: To document new or revised compliance items to be tested and/or document testing.

Source: Workpapers as referenced.

Scope: Compliance items tested each year are based on risk assessment.

Conclusion: Compliance selections and/or testing is documented per Compliance Guide and workpapers.

	FY11	FY12
Incharge		
Manager		
Independent Reviewer		

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In addition to the updated County Compliance Guide, we have made available this 2011 County Compliance Guide Supplement which details all changes made to the prior year County Compliance Guide. This supplement may be used to update the prior year compliance guide in lieu of completing a new guide each year.

Sample County COUNTY 2011 COMPLIANCE GUIDE SUPPLEMENT

	Cate- gory	Non-compl iance Noted / FY	FY11				FY12			
			Sele- cted	Done By	WP Ref	Remarks	Sele- cted	Done By	WP Ref	Remarks
			<u>Risk:</u> H M L				<u>Risk:</u> H M L			
ADDENDUM:										
TRANSFERS:										
4.										
<p>(11) Determine transfers from the General and Rural Services Funds comply with the minimum allowable in accordance with Chapter 312.2(5) of the Code of Iowa.</p>										
7.										
<p>(11) Determine the County has not transferred monies between the Mental Health Fund and any other fund in accordance with Chapter 331.432(3) of the Code of Iowa, except for corrective transfers and transfers allowed under Chapter 331.477 of the Code of Iowa for current debt. (Note: In accordance with HF2531, transfers are allowed from other county funds for FY2011. If this was performed, the County is required to submit a report detailing the transfers made and funds affected in conjunction with the County's AFR).</p>										