

2017 Compliance Guides **COUNTY COMPLIANCE GUIDE**

		Non-compliance Noted/FY	FY17				FY18				FY19			
	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	
AUDIT PLANNING:														
1. Determine if, at least once every five years, the Board of Supervisors compiled a Code of Ordinances containing all of the County's ordinances in effect, as required by Chapter 331.302(10) of the Code of Iowa. (Note: Review A.G. opinion dated 5/18/92.)			4											

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GENERAL LEDGER:														
1. Determine the annual report published by the County Auditor:														
a) Is prepared on the same basis of accounting as the budget.	4													
b) Was published by December 1 as required by Chapter 331.403(1) of the Code of Iowa.	4													
2. Determine if the Board of Supervisors established a Conservation Land Acquisition Fund if requested by the County Conservation Board. (Chapter 350.6 of the Code of Iowa)	4													
3. Determine a separate Special Revenue Fund has been established for the County Recorder's Records Management Fund, as required by Chapter 331.604(2)(a) of the Code of Iowa.	4													
4. Determine the E-911 surcharge was properly recorded in an Agency Fund in accordance with an Attorney General's opinion dated December 18, 1990.	4													
5. Determine a REAP Fund/Account has been established as required by Chapter 455A.19 (1)(b)(6) of the Code of Iowa.	4													
6. Determine an Agency Fund has been established for the County Recorder's Electronic Transaction Fee as required by Chapter 331.604(3)(c) of the Code of Iowa.	4													

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GENERAL LEDGER (continued):														
7. Determine inmate room and board collections are credited to the General Fund and adequate records are maintained for use of the funds to document compliance with Chapter 356.7(5) of the Code of Iowa. Unspent balances, if any, should be tracked since the funds are restricted and cannot be used for any General Fund purpose.	4													
8. Determine original warrants/checks are preserved for at least two years in accordance with Chapter 331.554 of the Code of Iowa and an Attorney General's Opinion dated April 27, 1998.	4													
9. Stamped warrants – Determine if interest paid was computed in accordance with Chapter 74.6 of the Code of Iowa.	4													

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CASH:														
1. Determine whether checks and warrants outstanding for more than one year were properly handled according to Chapter 331.554(6) and (7) of the Code of Iowa.	4													
2. Determine the County has ensured all public fund deposits with banks have met the requirements of Chapter 12C.22 of the Code of Iowa (Pledging of Public Funds Program).	4													

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INVESTMENTS:														
1. Determine investment income was received and recorded in the proper fund. Specifically:														
a) Interest earned on drainage district funds was credited to that fund in accordance with Chapter 468.54 of the Code of Iowa, if so directed by the Board of Supervisors.	4													
b) Interest earned on E-911 surcharge was credited to the E-911 Surcharge Fund in accordance with Iowa Administrative Code Section 605-10.11(1)b.	4													
c) Interest earned on REAP is credited to the REAP Fund/Account in accordance with Chapter 455A.19(1)(b)(6) of the Code of Iowa.	4													
d) Interest earned on the County Recorder's Records Management Fees is credited to the Fund by the Treasurer on behalf of the Recorder in accordance with Chapter 331.604(2)(a) of the Code of Iowa.	4													

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INVESTMENTS (continued):														
e)	Interest earned on the County Recorder's Electronic Transaction Fee Fund is credited to the fund by the Treasurer on behalf of the Recorder in accordance with Chapter 331.604(3)(c) of the Code of Iowa.	4												
f)	Interest earned on the Self Insurance Fund is credited to the Self Insurance Fund in accordance with Chapter 331.301(12).	4												

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LONG-TERM DEBT:														
1. Determine the expenditures of the Debt Service Fund were limited to the following purposes in accordance with Chapter 331.430 of the Code of Iowa:														
a) Judgments against the County, except those authorized by law to be paid from other funds.	4													
b) Interest and principal of all general obligation bonds or notes issued by the County.	4													
c) Payments required to be made from the Debt Service Fund under a lease or lease-purchase agreement.	4													
d) Payments authorized to be made from the Debt Service Fund to a flood project fund under Chapter 418.14(4) of the Code of Iowa.	4													
e) Excess monies remaining after retirement of all indebtedness payable from the Debt Service Fund were transferred from the Debt Service Fund to the fund most closely related to the project for which the indebtedness arose, or to the General Fund, subject to the terms of the original bond issue. Determine excess monies were not the result of the debt service levy being increased to create excess monies.	4													

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LONG-TERM DEBT (continued):														
NOTE: Anticipatory warrants are prohibited from being paid from the Debt Service Fund.														
2. Municipal solid waste landfill closure and post-closure costs:														
a) Determine if the County established financial assurance for closure, postclosure care and corrective action costs as required by Chapters 455B.304(8) and 455B.306(9) of the Code of Iowa and Chapter 111 of the Environmental Protection Agency [567] Iowa Administrative Rules. Allowable financial assurance mechanisms include:														
1) Trust fund.		4												
2) Surety bond.		4												
3) Letter of credit.		4												
4) Insurance.		4												
5) Corporate financial test.		4												
6) Local government financial test.		4												
7) Corporate guarantee.		4												
8) Local government guarantee.		4												
9) Local government dedicated fund.		4												

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LONG-TERM DEBT (continued):														
10)	Use of multiple financial mechanisms.	4												
11)	Use of one mechanism for multiple facilities.	4												
b)	Determine if a separate account for closure and postclosure care costs has been maintained as required by Chapter 455B.306(9) of the Code of Iowa and Chapter 111 of the Environmental Protection Agency (567) Iowa Administrative Rules.	4												

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FUND BALANCE/NET POSITION:														
1. If solid waste fees retained in accordance with Chapter 455E.11 of the Code of Iowa are recorded in the Special Revenue, Rural Services Fund, or a separate fund used to record landfill operations, determine any unspent funds are properly recorded as a reserved fund balance.			4											

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RECEIPTS/REVENUES:														
1. Current Property Taxes - Determine the County Auditor carried out the duties relating to taxation as required by Chapter 331.512 of the Code of Iowa.	4													
2. Sale of Bonds/Notes:														
a) Determine if premiums or discounts and accrued interest from the sale of bonds were in compliance with Chapter 75.5 of the Code of Iowa.	4													
b) Determine interest rates on special assessment bonds are not in excess of the rate collected on individual assessments.	4													
c) Determine the proceeds of notes, bonds, refunding bonds and other evidences of indebtedness, if not immediately needed, were invested in accordance with Chapter 12C.9(1) of the Code of Iowa.	4													
DISBURSEMENTS/EXPENDITURES:														

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1. For highways within the County's jurisdiction or for farm-to-market road capital projects and other construction contracts, determine if the annual report to the Department of Transportation included the cost accounting of all instances of the use of day labor and contracts for construction per Chapters 309.93(7) and 314.1A of the Code of Iowa.	4													
2. If solid waste fees were retained or received through a separate entity in accordance with Chapter 455B.310 of the Code of Iowa, determine if the fees were expended only for the purposes allowed in Chapter 455B.310(4) of the Code of Iowa.	4													
3. If additional solid waste fees of twenty-five cents of the tonnage fee were retained in accordance with Chapter 455B.310 of the Code of Iowa:														
a) Determine if an updated comprehensive plan has been approved by the Iowa Department of Natural Resources.	4													
b) Determine if the fees were expended only for the purposes allowed in Chapter 455B.310(3) of the Code of Iowa.	4													

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PAYROLL:														
1. Determine the salaries of deputies, assistants and clerks were established by the Board of Supervisors in accordance with Chapter 331.904 of the Code of Iowa.	4													
2. Determine the salaries of deputy sheriffs classified as exempt under the Fair Labor Standards Act are established by the Sheriff. Determine the salaries of non-exempt deputy sheriffs are established by the Board of Supervisors and the salaries do not exceed the first or second deputy's salary.	4													
3. For Counties having a population of 200,000 or less, determine the annual salary of the full-time County Attorney is between forty-five percent and one hundred percent of the annual salary received by a District Court Judge as provided by Chapter 331.752(5) of the Code of Iowa. (\$137,700 for FY14 and \$143,897 for FY15)	4													
4. Determine if the provisions of Chapter 331.752 of the Code of Iowa were complied with if the County changed the full-time or part-time status of the County Attorney.	4													

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PAYROLL (continued)														
5. Determine if a full-time County Attorney or appointed Assistant County Attorney refrains from the private practice of law as required by Chapter 331.752 of the Code of Iowa.	4													
6. Vehicle usage:														
a) Obtain a copy of the County'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 users.	4													
6) Reimbursement by employees for personal use.	4													
7) Additional compensation for employees.	4													
8) Public purpose served.	4													
9) Other.	4													
b) Determine if the County's procedures are adequate and reasonable to comply with:														
1) Recordkeeping requirements.	4													

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2)	Taxation requirements.	4												
3)	Public purpose requirements.	4												

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TRANSFERS:														
1. Determine transfers of residual fund equity in dead or inactive funds were recorded as authorized by Board resolution in accordance with Chapter 24.21 of the Code of Iowa.	4													
2. Determine any current debt incurred through the use of transfers was repaid by June 30 in accordance with Chapter 331.477 of the Code of Iowa.	4													
3. Determine transfers from the General and Rural Services Funds do not exceed the maximum allowable in accordance with Chapter 331.429 of the Code of Iowa. (NOTE: limit on transfers applies only to property tax revenue and not revenue generated from other sources.)	4													
4. 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.	4													
5. Determine the County has not made permanent transfers of monies between the General Fund and the Rural Services Fund, except for corrective transfers.	4													
6. Determine the County has not transferred monies from the Secondary Roads Fund, except for corrective transfers in accordance with Chapter 331.432 of the Code of Iowa.	4													

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TRANSFERS: (Continued)														
7. 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.			4											

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BUDGETS:														
1. Determine proof of publication exists for each published budget amendment.	4													
2. Determine the budget was certified by March 15. If not, determine the tax levy was limited to the prior year's budget amount per Chapter 331.434(7) of the Code of Iowa.	4													
3. Determine a public hearing proceeded all decreases in appropriations of more than ten percent or \$5,000, whichever is greater, for a County office or department in accordance with Chapter 331.434(6) of the Code of Iowa.	4													
4. Determine the E-911 Board adopted a budget in accordance with the provisions of Chapter 24 of the Code of Iowa.	4													
5. Determine proof of publication exists for the various budgets and amendments for County (City) Assessor, Agricultural Extension and Joint Disaster Services Administration.	4													

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INSURANCE:														
1. Determine bonds are approved and records kept of the list of bonds in accordance with Chapters 64.19 to 64.24 of the Code of Iowa.	4													
2. If the County 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 County 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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COUNTY AUDITOR:														
1.	Determine if the County Auditor kept the books and records as required by Chapter 331.508 of the Code of Iowa.	4												
2.	Office Receipts - Determine if fees were collected in accordance with Chapter 331.507 of the Code of Iowa.	4												
3.	Cash in Bank - Determine a depository resolution, including all depositories used by the County, has been approved as required by Chapter 12C.2 of the Code of Iowa	4												

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COUNTY TREASURER:														
1.	Determine if the County Treasurer performed the general duties specified by Chapter 331.552 of the Code of Iowa.	4												
2.	Determine if the County Treasurer performed the duties relating to warrants specified by Chapter 331.554 of the Code of Iowa.	4												

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COUNTY RECORDER:														
1. Determine if the County Recorder kept the books and records required by Chapter 331.607 of the Code of Iowa.			4											
2. Cash in Bank - Determine a depository resolution, including all depositories used by the County, has been approved as required by Chapter 12C.2 of the Code of Iowa.			4											

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COUNTY SHERIFF:														
	1. Determine if the County Sheriff complied with the provisions of Chapter 331.656 of the Code of Iowa regarding management of condemnation funds.	4												
	2. Cash in Bank - Determine a depository resolution, including all depositories used by the County, has been approved as required by Chapter 12C.2 of the Code of Iowa	4												

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COUNTY EXTENSION:														
1.	Determine whether minutes have been signed as required by Chapter 176A.14(3) of the Code of Iowa.	4												
2.	Annual Report:													
a)	Determine the required summary of receipts and disbursements was published and trace to the cashbook.	4												
b)	Determine any Agency Fund activity was published in summary format, at a minimum, and trace to supporting documentation.	4												
c)	Determine the correct fund structure was used and Agency Funds were appropriately classified.	4												

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COUNTY CARE FACILITY:														
1. Determine if the Board of Supervisors prepared and published the annual report required by Chapter 347B.3 of the Code of Iowa.			4											

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CITY/COUNTY ASSESSOR:														
1.	Determine if the Assessor devotes his/her entire time to the duties of the office and does not engage in any occupation or business interfering or inconsistent with such duties in accordance with Chapter 441.17(1) of the Code of Iowa.	4												
2.	Determine budgetary proceedings and compliance have been reviewed in conjunction with the County budget and Chapter 441.16 of the Code of Iowa.	4												