

2017 Compliance Guides **COUNTY COMPLIANCE GUIDE**

		Non-compliance Noted/FY	FY17				FY18				FY19			
			Selected	Done By	WP Ref	Remarks	Selected	Done By	WP Ref	Remarks	Selected	Done By	WP Ref	Remarks
			<b>RISK</b>				<b>RISK</b>				<b>RISK</b>			
<b>BUDGETS:</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>	
1. Examine proof of publication for published budget and reconcile to adopted budget. Determine the tax levy adopted was not in excess of the estimate published in accordance with Chapter 331.434(5) of the Code of Iowa.	1													
2. Determine hearings were held and publications were made in accordance with Chapter 331.434 of the Code of Iowa. (Notice of the public hearing on the budget must be published not less than ten nor more than twenty days before the hearing).	3													
3. Determine the County Auditor ensured proper TIF certification forms were received and reconciliations were prepared by the County Auditor to ensure no overpayments of TIF revenue will occur.	2													
4. Determine if amendments were adopted before disbursements exceeded the function budget. (Chapters 331.434 to 331.435 of the Code of Iowa)	1													
5. Determine if department appropriations were amended before disbursements exceeded the appropriated amounts. (Chapter 331.437 of the Code of Iowa)	1													
6. Were budget amendments adopted by May 31?														
a. If not, was amendment protested?	3													
b. If protested, was a State Appeal Board decision reached before June 30?	3													

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<b>BUDGETS:</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>	
7. Obtain appropriations detail and determine if budget was properly appropriated by resolution before any disbursements were made in accordance with Chapter 331.434(6) of the Code of Iowa.	1													
8. Compare County (City) Assessor, Ag Extension, E-911 and Joint Disaster Services Administration disbursements with budget and include any over-expenditure in a separate report comment.	1													