

2017 Compliance Guides **COUNTY COMPLIANCE GUIDE**

	Category	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>COUNTY EXTENSION:</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.	Determine and document if the annual dollar amount and levy limitations established by Chapter 176A.10 of the Code of Iowa have been complied with.	1												
2.	Determine and document if a detailed statement of receipts and expenditures was published before August 1 as required by Chapter 176A.8(14) of the Code of Iowa.	3												
3.	Disbursements – If canceled checks are not received, are electronically retained check images (both front and back) received per Chapter 554D.114(5) of the Code of Iowa?	3												
4.	Obtain a copy of the budget and compare expenditures with budgeted amounts.	1												
5.	Determine the Board Treasurer’s bond is \$20,000 or more in accordance with Chapter 76A.14(5) of the Code of Iowa.	3												
6.	Determine the ending operating fund balance, excluding donor restricted funds, did not exceed 50% of the amount expended during the year. If there is an excess balance, determine the excess was transferred to the General Fund in accordance with Chapter 76A.8(13) of the Code of Iowa.	2												
7.	<b>(17)</b> Current law does not appear to allow county extension office’s to hold deposits in credit unions. Determine whether they do. (Chapter 176A.8(11) and Chapter 176A.8(13) of the Code of Iowa.)	2												