

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
			RISK				RISK				RISK			
RECEIPTS/REVENUES:			H	M	L		H	M	L		H	M	L	
1. Property Tax:														
a. Determine the tax rates have been properly levied and they are within legally authorized limits.	1													
b. Determine the levies approved by the Department of Management are the same levies used by the County Auditor to compute the taxes.	1													
c. If the County has levied an addition to the basic levies due to unusual circumstances, determine compliance with the requirements of Chapter 331.426 of the Code of Iowa.	1													
d. If the County has certified an addition to a basic levy in excess of the amounts otherwise permitted under Chapter 331.426 of the Code of Iowa, determine a special election was held as required by Chapter 331.425 of the Code of Iowa.	1													
e. If the County received a portion of the physical plant and equipment levy tax from a school district in accordance with Chapter 403.19(2) of the Code of Iowa:														
1) Review the request prepared by the County for reasonableness.	1													

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RECEIPTS/REVENUES (continued):			H	M	L		H	M	L		H	M	L	
2) Determine the amount certified by the County was necessary to pay the principal and interest on indebtedness incurred by the County before July 1, 2001.	1													
f. Determine County levied the minimum tax for the purpose of providing financial support to public libraries in accordance with Chapter 256.69 of the Code of Iowa.	2													
2. Other County Taxes:														
a. Determine local option tax receipts were expended in accordance with local provisions. Obtain a copy of the ballot authorizing the local option tax.	2													
b. Determine hotel/motel tax receipts were expended in accordance with Chapter 423A.7(4) of the Code of Iowa.	2													
3. Determine whether sales and hotel/motel taxes were collected on the appropriate transactions and remitted to the Iowa Department of Revenue in accordance with Chapters 423.2, 423.3 and 423A of the Code of Iowa.	1													

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RECEIPTS/REVENUES (continued):			H	M	L		H	M	L		H	M	L	
4. REAP Funds - Determine if the County has dedicated property tax revenue to conservation purposes as required by Chapter 455A.19(1)(b)(5) of the Code of Iowa. The amount must be at least 22¢ per thousand dollars of assessed valuation in order to receive the additional REAP funds allocated in accordance with subsections (b)(2) and (b)(3).	1													
5. Determine the County has properly recorded amounts received from the Clerk of Court for delinquent fines and other fees collected by the County Attorney as follows:														
a. Collections distributed by the Clerk of Court in accordance with Chapters 602.8107(4)(c)(1) and (4)(d) of the Code of Iowa were deposited to the County's General Fund.	2													
b. Additional collections distributed by the Clerk of Court to the County Attorney under Chapters 602.8107(4)(c)(2) and (4)(d) of the Code of Iowa were deposited to a General Fund account/subfund.	2													
6. Determine whether any sales tax revenue received pursuant to Chapter 418 of the Code of Iowa was deposited in the County's flood project fund.	3													
7. Determine I-Jobs funds received were expended in accordance with the applicable agreement(s) and the County complied with any applicable reporting requirements.	2													

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RECEIPTS/REVENUES (continued):			H	M	L		H	M	L		H	M	L	
8. Reinvestment Project Fund - Determine sales and hotel/motel taxes received from the Iowa Department of Revenue were deposited into a separate fund for reinvestment projects pursuant to Chapter 15J.7 of the Code of Iowa.	2													
9. Joint County-City Building:														
a. Determine any tax levy imposed under Chapter 346.27(22) of the Code of Iowa was deposited into a separate account in the County's Debt Service Fund.	2													
b. Determine any funds expended are for the payment of the annual rent and disbursed pursuant to Chapter 346.27(22) of the Code of Iowa.	2													