

2018 Compliance Guides **COUNTY COMPLIANCE GUIDE**

|                     |   | Non-compliance Noted/FY | FY18        |          |          |         | FY19        |          |          |         | FY20        |          |          |         |
|---------------------|---|-------------------------|-------------|----------|----------|---------|-------------|----------|----------|---------|-------------|----------|----------|---------|
|                     |   |                         | 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>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> |         |
| <b>INVESTMENTS:</b> |   |                         |             |          |          |         |             |          |          |         |             |          |          |         |
|                     | 1 |                         |             |          |          |         |             |          |          |         |             |          |          |         |
|                     | 1 |                         |             |          |          |         |             |          |          |         |             |          |          |         |
|                     | 1 |                         |             |          |          |         |             |          |          |         |             |          |          |         |
|                     | 1 |                         |             |          |          |         |             |          |          |         |             |          |          |         |
|                     | 3 |                         |             |          |          |         |             |          |          |         |             |          |          |         |
|                     | 3 |                         |             |          |          |         |             |          |          |         |             |          |          |         |

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|  |   |                         | 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>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> |         |
| <b>INVESTMENTS (Continued):</b>  |   |                         |             |          |          |         |             |          |          |         |             |          |          |         |
| 7. Determine investment income was received and recorded in the proper fund. Specifically:   |   |                         |             |          |          |         |             |          |          |         |             |          |          |         |
| a. In accordance with Chapter 12C.9(2) of the Code of Iowa, interest earned on the proceeds of notes, bonds, refunding bonds and other evidence of indebtedness and funds being accumulated for the payment of principal and interest on reserves (debt service/TIF) is: |   |                         |             |          |          |         |             |          |          |         |             |          |          |         |
| 1) Used to pay the principal or interest as it comes due on the indebtedness. (credited to the Debt Service or TIF Funds)  | 3 |                         |             |          |          |         |             |          |          |         |             |          |          |         |
| 2) Credited to the Capital Projects Fund for which the indebtedness was issued.  | 3 |                         |             |          |          |         |             |          |          |         |             |          |          |         |
| b. Interest earned on investments was credited to the General Fund, except as specifically provided by Chapter 12C.7(2) of the Code of Iowa.   | 3 |                         |             |          |          |         |             |          |          |         |             |          |          |         |
| 8. Test interest rates to determine whether rates are in accordance with statutory rates established by the State Rate Setting Committee.  | 1 |                         |             |          |          |         |             |          |          |         |             |          |          |         |

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|   | Cate-<br>gory |                         | Sele-<br>cted | Done<br>By | WP<br>Ref | Remarks | Sele-<br>cted | Done<br>By | WP<br>Ref | Remarks | Sele-<br>cted | Done<br>By | WP<br>Ref | Remarks |
|   |               |                         | <b>RISK</b>   |            |           |         | <b>RISK</b>   |            |           |         | <b>RISK</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>  |         |
| <b>INVESTMENTS (continued):</b>   |               |                         |               |            |           |         |               |            |           |         |               |            |           |         |
| 9. Identify the outside persons who invested public funds, provided advice on the investing of public funds, directed the deposit or investment of public funds or acted in a fiduciary capacity for the County.  |               |                         |               |            |           |         |               |            |           |         |               |            |           |         |
| a. Determine the contracts or agreements with outside persons require the outside person to notify the County in writing of the existence of material weaknesses in internal control or regulatory orders or sanctions regarding the type of services being provided under the contracts or agreements. |               |                         |               |            |           |         |               |            |           |         |               |            |           |         |
| 1   |               |                         |               |            |           |         |               |            |           |         |               |            |           |         |
| b. Obtain and review the following:   |               |                         |               |            |           |         |               |            |           |         |               |            |           |         |
| 1) The most recent audited financial statements and related report on internal control of outside persons involved in investing activities for the County.  |               |                         |               |            |           |         |               |            |           |         |               |            |           |         |
| 1   |               |                         |               |            |           |         |               |            |           |         |               |            |           |         |
| 2) The most recent annual report to shareholders, call reports or the findings pursuant to a regular examination under state or federal law of a bank, savings and loan or credit union.  |               |                         |               |            |           |         |               |            |           |         |               |            |           |         |
| 1   |               |                         |               |            |           |         |               |            |           |         |               |            |           |         |

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|   |   |                           | <b>RISK</b> |          |          |         | <b>RISK</b> |          |          |         | <b>RISK</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> |         |
| <b>INVESTMENTS (continued):</b>   |   |                           |             |          |          |         |             |          |          |         |             |          |          |         |
|   | 1 |                           |             |          |          |         |             |          |          |         |             |          |          |         |
| 3) The most recent annual report to shareholders of an open-end management investment company, unincorporated investment company or investment trust registered with the SEC. |   |                           |             |          |          |         |             |          |          |         |             |          |          |         |