

2018 Compliance Guides **COUNTY COMPLIANCE GUIDE**

			FY18				FY19				FY20			
	Cate- gory	Non-compl iance Noted / FY	Sele- cted	Done By	WP Ref	Remarks	Sele- cted	Done By	WP Ref	Remarks	Sele- cted	Done By	WP Ref	Remarks
			RISK				RISK				RISK			
			H	M	L		H	M	L		H	M	L	
CASH:														
1. For cancelled checks retained electronically, determine both the front and back of the check are retained in accordance with Chapter 554D.114(5) of the Code of Iowa.	3													
2. 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.	3													
3. Determine the allowability of any sweep accounts.	3													
4. Determine if uninsured public funds deposited in a credit union were secured by a letter of credit in an amount at least 110% of the uninsured amount.	2													