

2018 Compliance Guides **COUNTY COMPLIANCE GUIDE**

			FY18				FY19				FY20			
	Category	Non-compliance Noted/FY	Selected	Done By	WP Ref	Remarks	Selected	Done By	WP Ref	Remarks	Selected	Done By	WP Ref	Remarks
			RISK				RISK				RISK			
			H	M	L		H	M	L		H	M	L	
DISBURSEMENTS/EXPENDITURES:														
1. For travel and questionable disbursements:														
a. Scan account detail for disbursements which may not meet public purpose criteria.	1													
b. Prepare work papers, as necessary, to adequately document for report presentation.	1													
2. Review the annual financial report to determine whether the County incurred expenditures, including contributions to outside organizations, for economic development. If expenditures were incurred:														
a. Review for appropriateness and public purpose in accordance with Chapter 15A of the Code of Iowa.	3													
b. For contributions to outside organizations, determine the County received documentation of how the funds were used.	3													
3. For capital projects and other construction contracts (for bid/quote thresholds applicable prior to 1-1-17, refer to the 2016 Compliance Guide):														

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DISBURSEMENTS/EXPENDITURES (continued):														
a. For public improvements, other than road, bridge and culvert projects, with estimated total cost in excess of the competitive bid threshold in Chapter 26.3 of the Code of Iowa or as established in Chapter 314.1B of the Code of Iowa (\$135,000 effective 1-1-15), determine competitive bid and public hearing procedures specified in Chapter 26 of the Code of Iowa were followed:	2													
1) Determine the County advertised for sealed bids as provided in Chapter 26.3 of the Code of Iowa and posted a notice to bidders not less than 13 days but not more than 45 days before the date for filing bids.	2													
2) Determine the County published notice of the public hearing, including a description of the public improvement and its location, not less than 4 nor more than 20 days before the date of the hearing as provided in Chapters 26.12 and 362.3 of the Code of Iowa.	2													

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DISBURSEMENTS/EXPENDITURES (continued):														
3) Determine the County had an engineer licensed under Chapter 542B, a landscape architect licensed under Chapter 544B or an architect registered under Chapter 544A prepare the plans and specifications and calculate the estimated total cost of the proposed public improvement as required by Chapter 26.3 of the Code of Iowa.	2													
4) Determine the County awarded the contract for the public improvement to the lowest responsive, responsible bidder as required by Chapter 26.9 of the Code of Iowa.	2													
5) (18) For public improvement projects requiring competitive bids, determine the County complied with the requirement to not restrict potential bidders to any predetermined class of bidder, as required by Chapter 26.16 of the Code of Iowa.	2													

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DISBURSEMENTS/EXPENDITURES (continued):														
b. Determine the County received competitive quotes for public improvement projects (other than road, bridge and culvert projects) in accordance with Chapter 26.14 of the Code of Iowa for projects with estimated costs less than required bid thresholds but greater than the threshold amount established by the bid threshold committee per Chapter 314.1B of the Code of Iowa. (\$100,000 effective 1-1-15).	2													
1) For work performed by County employees, other than repair or maintenance work, determine the County filed a quotation for the work to be performed in the same manner as a contractor as required by Chapter 26.14(3)(a) of the Code of Iowa.	2													
2) Determine the County awarded the contract for the public improvement to the contractor submitting the lowest responsive, responsible quotation as required by Chapter 26.14(3)(b) of the Code of Iowa.	2													

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DISBURSEMENTS/EXPENDITURES (continued):														
c. Determine the advertising and letting requirements of Chapter 309.40 of the Code of Iowa were followed for contracts for road, bridge or culvert construction work where the engineer's estimate exceeds the amount authorized by the bid threshold committee per Chapter 314.1B of the Code of Iowa (\$87,000 effective 1-1-17) in accordance with Chapter 314.1(2) of the Code of Iowa.	2													
d. Determine any enhancement payments made for early completion of the project did not exceed 10 percent of the value of the contract in accordance with Chapter 26.9 of the Code of Iowa.	3													
e. Determine the County applied for and received sales tax refunds on completed projects unless an exemption certificate was issued by the County for the contractor per Chapter 423.3(80)(b) of the Code of Iowa.	3													

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DISBURSEMENTS/EXPENDITURES (continued):														
f. For public improvement projects, including road, bridge and culvert projects, determine the County complied with requirements for the early release of retained funds in accordance with Chapter 26.13 of the Code of Iowa.	3													
g. Determine construction contracts do not contain clauses which would make in-state construction contracts subject to the laws of another state or which require litigation, mediation, arbitration or other dispute resolution proceedings be conducted in another state in accordance with Chapter 537A.6 of the Code of Iowa.	3													
4. Determine mileage was paid at a rate approved by the Board and was not in excess of amount allowable under Federal Internal Revenue Service rules as provided by Chapter 70A.9 of the Code of Iowa.	2													
5. Determine REAP funds were spent in accordance with Chapter 455A.19(1)(b)(4) of the Code of Iowa.	2													

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DISBURSEMENTS/EXPENDITURES (continued):														
6. Determine proceeds of the 911 surcharge were spent in accordance with Chapter 34A.7(5) of the Code of Iowa.	2													
7. Determine if the Records Management Fees were expended in accordance with Chapter 331.604(2)(b) of the Code of Iowa.	2													
8. Community Disaster Grants – Determine funds were disbursed in accordance with Iowa Administrative Code (IAC) Section 605 (Iowa Homeland Security and Emergency Management Agency) Chapter 13.4 and as specified in the grant application.	2													
9. Flood Mitigation Program – Determine funds were disbursed in accordance with Chapter 418.0 of the Code of Iowa.	2													
10. Reinvestment Project Fund – Determine funds were disbursed for the payment of annual rent and were in accordance with Chapter 324.27(22) of the Code of Iowa	2													
11. Joint County-City Building – Determine funds were disbursed for the payment of annual rent and were in accordance with Chapter 346.27(22) of the Code of Iowa.	2													

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DISBURSEMENTS/EXPENDITURES (continued):														
12.	Determine if the County has provided the necessary information to the Department of Transportation to track use of increased excise tax on motor fuel revenue pursuant to Chapter 312.2 of the code of Iowa. Funds are to be used exclusively for critical road and bridge construction projects that significantly extend the life of such assets.	2												
13.	Determine if the County Engineer, by September 15, has certified and filed a report with the Department of Transportation the manner in which money received as part of the road use tax fund were used to repair or replace structurally deficient bridges in the County. Pursuant to Chapter 309.22, this report should contain the number of bridges which have been fully replaced or partially replaced or repaired, the number of bridges in the process of being replaced or repaired, and the number of bridges which remain structurally deficient with a description of the timeline for replacement or repair of each bridge.	2												