

2023 Compliance Guides **COUNTY COMPLIANCE GUIDE**

		Non-compliance Noted/FY	FY23				FY24				FY25			
			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>COUNTY LANDFILLS:</b>														
1. Determine if separate accounts for closure and postclosure care costs have been maintained as required by Chapter 455B.306(9) of the Code of Iowa and Iowa Administrative Code (IAC) Section 567 (Environmental Protection Commission) Chapter 113.14(8).	1													
2. Determine if the separate accounts are fully funded at the engineer's current cost estimate. If not, annual deposits are required to be made within 30 days of the close of each fiscal year and the landfill must establish a financial assurance mechanism.	1													
3. Determine if the Landfill established financial assurance for closure, postclosure care and corrective action costs as required by Chapters 455B.304(8) and 455B.306(9) of the Code of Iowa and IAC Section 567 Chapter 113. Allowable financial assurance mechanisms per IAC Section 567 Chapter 113.14(6) include:	1													
a. Trust fund.	1													
b. Surety bond.	1													
c. Letter of credit	1													
d. Insurance.	1													

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<b>COUNTY LANDFILLS (continued):</b>														
e. Corporate financial test.	1													
f. Local government financial test.	1													
g. Corporate guarantee.	1													
h. Local government guarantee.	1													
i. Local government dedicated fund.	1													
j. Use if multiple financial mechanisms.	1													
4. For Landfills using the local government dedicated fund mechanism to demonstrate financial assurance:														
a. Determine the Landfill made the required payment (based on the formula) in accordance with IAC Section 567 Chapter 113.14(6). Note: Payments into the dedicated fund must be made annually over the “pay-in period” (the shorter of 10 years or the permitted life of the cell).	1													
b. If the cell’s pay-in period is complete, determine if inflationary increases in the estimate of closure and postclosure care costs are fully funded annually in accordance with IAC Section 567 Chapters 113.14(3) and 113.14(6).	1													

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<b>COUNTY LANDFILLS (continued):</b>														
5. Obtain a copy of the financial assurance annual report form submitted to DNR (including documentation of the financial assurance mechanism, engineer's cost estimates and the previous fiscal year audit report) and determine these documents were timely filed by April 1.	1													
6. Determine whether sales tax was collected on the appropriate transactions and remitted to the Iowa Department of Revenue in accordance with Chapters 423.2 and 423.3 of the Code of Iowa.	1													
7. If a transfer station exists, determine the following requirements have been met per IAC Section 567 Chapter 106 and Chapter 455B of the Code of Iowa.														
a. Obtain and file in the workpapers a copy of the valid operating permit approved by DNR.	2													
b. Obtain and file a copy of the plan of operation.	2													
c. Obtain and file a copy of the emergency response and remedial action plan.	2													
d. Obtain and file a copy of the inspection report and the financial assurance document.	2													

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			<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>COUNTY LANDFILLS (continued):</b>														
1) Determine the inspection was performed by an Iowa-licensed professional engineer and was submitted to DNR by the first workday in November each year. IAC Section 567 Chapter 106.14(2)	2													
2) Determine a report addressing financial assurance for the closure costs of the transfer station has been estimated and filed with DNR by an Iowa-licensed professional engineer every three years upon permit renewal. IAC Section 567 Chapter 106.18(2)	2													
e. Determine the transfer station has met the financial assurance requirement in accordance with IAC Section 567 Chapters 106.18(1), 106.18(2) and 106.18(5). (Note: Effective September 26, 2007, the estimated closure costs shall be fully funded before DNR will issue or renew a permit to operate a transfer station. For transfer stations in their initial 5-year pay-in period as of September 26, 2007, DNR is not enforcing the requirement to be fully funded. The transfer station should have documentation from DNR approving an extension.) Obtain and file a copy of the inspection report and the financial assurance document.	1													

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<b><u>Disbursements/Expenditures</u></b>														
1. If solid waste fees were retained in accordance with Chapter 455B.310 of the Code of Iowa, determine if the fees were expended only for the purposes allowed in Chapter 455B.310(4) of the Code of Iowa.	2													
2. If additional solid waste fees of twenty-five cents/thirty-five cents (if the state-wide average was met as of July 1, 1999) of the tonnage fees were retained in accordance with Chapter 455B.310 of the Code of Iowa.														
a. Determine if an updated comprehensive plan has been approved by the Iowa Department of Natural Resources.	2													
b. Determine if the fees were expended only for the purposes allowed in Chapter 455B.310(3) of the Code of Iowa.	2													
<b><u>Fund Balance/Net Position</u></b>														
1. Determine if the proper amount of fund equity/net position has been reserved/restricted for items, as applicable, including sold waste fees retained in accordance with Chapter 455B.310 of the Code of Iowa.	1													