

2023 Compliance Guides **COUNTY COMPLIANCE GUIDE**

		Non-compliance Noted / FY	FY23				FY24				FY25			
	Category		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	
CASH:														
1. a) Determine checks outstanding with the County Treasurer over one year are canceled and deposited to the account on which the check was written per Chapter 331.554(6) of the Code of Iowa.	3													
b) Determine warrants outstanding with the County Auditor over one year are canceled and credited to the fund upon which the warrant was drawn per Chapter 331.554(7) of the Code of Iowa.	3													
c) For County Departments other than Auditor and Treasurer, determine unclaimed property (not all outstanding checks) per Chapter 556.1(12) of the Code of Iowa has been reported to the State Treasurer annually before November 1 per Chapter 556.11 of the Code of Iowa. (This may apply to some Sheriff checks issued to inmates.) Chapter 556.8, defines intangible personal property that has remained unclaimed by the owner for more than two years is presumed abandoned.	3													
2. 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													
3. 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													

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			H	M	L		H	M	L		H	M	L	
CASH (continued):														
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 as required by Chapter 12C.1(b) of the Code of Iowa.	2													