

2023 Compliance Guides **COUNTY COMPLIANCE GUIDE**

			FY23				FY24				FY25			
	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	
<b>COUNTY SHERIFF:</b>														
1. Office Disbursements – If canceled checks are not received, are electronically retained check images (both front and back) received per Chapter 554D.114(5) of the Code of Iowa?	3													
2. If applicable, determine any funds maintained for County Sheriff reserve peace officers are accounted for in a Special Revenue Fund. (Chapter 80D.11 of the Code of Iowa defines such officers as County employees).	3													
3. Determine unclaimed property 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.	3													