

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	
PAYROLL:														
1.	Determine if Forms 941, W-3 or W-2 were filed with the IRS, as appropriate.	3												
2.	Determine actual gross salaries have been published as required by Chapter 349.18 of the Code of Iowa and an Attorney General's opinion dated April 19, 1982. (Publication of County Assessor's salaries is not required per an Attorney General's opinion dated May 2, 1989.)	3												
3.	Determine and document the salaries of elected officials were set by the County Compensation Board as required by Chapter 331.907 of the Code of Iowa.	3												
4.	Determine the salaries of elected officials adopted by the Board of Supervisors did not exceed the compensation schedule recommended by the Compensation Board and, if reduced, complied with the provisions of Chapter 331.907 of the Code of Iowa.	2												
5.	For officials whose salary is set by statute, including deputies with a percentage limitation based on the official's salary, review the actual salary paid and compare to approved salary. If the actual salary paid is not the same as approved, discuss with County officials.	2												

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			H	M	L		H	M	L		H	M	L	
PAYROLL (continued):														
6. Determine if the budget to be approved contains any increase in compensation for one or more elective county offices, the Board first adopted a separate detailed resolution to specifically approve any increase.	2													
7. Determine the Board has not approved additional payments to the auditor, treasurer, recorder, sheriff, county attorney, or to a supervisor for separation allowances or severance pay per Chapter 331.401.	3													
8. For counties having a population of 200,000 or less, determine the Assistant County Attorneys are paid less than 85% of the maximum annual salary of a full-time County Attorney as provided by Chapter 331.757 of the Code of Iowa. (This means any Assistant County Attorney can earn up to 85% of a District Court Judge's salary, which is \$158,056 effective July 1, 2022.	2													
9. Determine if any employees receive a flat dollar allowance for travel, clothing or uniform cleaning. If so, determine if this allowance is included in taxable income on the W-2.	3													

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PAYROLL (continued):														
10.	Determine if the County provides vehicles or housing for employee use. If so, determine if these qualify as taxable fringe benefits per IRS regulations and, if applicable, were properly reported as taxable income on the W-2.	3												
11.	Determine if the County properly prepared Form 1099 for outside services of \$600 or more and determine workers were properly classified as independent contractors rather than employees.	3												