

2019 Compliance Guides **COUNTY COMPLIANCE GUIDE**

		Non-compliance Noted / FY	FY19				FY20				FY21			
	Category		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>CASH:</b>														
1.	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												
2.	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												
3.	Determine the allowability of any sweep accounts.	3												
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.	2												