			FY19				FY20				FY21			
	Cate-gory	Non-compliance Noted/FY	Sele-cted	Done By	WP Ref	Remarks	Sele-cted	Done By	WP Ref	Remarks	Sele-cted	Done By	WP Ref	Remarks
			RISK				RISK				RISK			
			H	M	L		H	M	L		H	M	L	
LONG-TERM DEBT:														
1. General Obligation Bonds and Notes:														
a. Determine and document the procedures for bonds or notes sold during the current year were in compliance with Chapters 75, 331.441 to 331.449, 346 and 403.9 of the Code of Iowa.	2													
b. Determine and document the interest rates on the bonds sold during the period are within the interest rates authorized by Chapter 74A of the Code of Iowa.	2													
c. Determine and document bond or note proceeds are being used in accordance with bond provisions.	2													
d. Determine tax increment financing revenue bond debt payments were paid from the tax increment account in accordance with Chapter 403.19(2) of the Code of Iowa.	2													
e. Determine the indebtedness of the County was within the Constitutional limit of 5% on the value of taxable property within the County in accordance with the Iowa Constitution Article XI.3.	1													

	Cate-gory	Non-compliance Noted/FY	FY19 Sele-cted	FY19 Done By	FY19 WP Ref	FY19 Remarks	FY20 Sele-cted	FY20 Done By	FY20 WP Ref	FY20 Remarks	FY21 Sele-cted	FY21 Done By	FY21 WP Ref	FY21 Remarks
			RISK				RISK				RISK			
			H	M	L		H	M	L		H	M	L	
LONG-TERM DEBT (continued):														
f. Determine the County has complied with the reporting requirements of SEC Rule 15c2-12. Effective July 1, 2009, issuers are subject to ongoing filing requirements for issuances of more than $1,000,000. All continuing disclosure submissions must be provided to the Municipal Securities Rulemaking Board (MSRB) through its Electronic Municipal Market Access (EMMA) system (www.emma.msrb.org).	2													
g. Determine if the County has established written procedures to monitor compliance with the arbitrage, yield restriction and rebate requirements under Section 148 of the Internal Revenue Service rules.	2													
2. Capital Leases and Installment Purchases:														
a. Determine if they are properly authorized in accordance with Chapter 331.301(10)(e) of the Code of Iowa if the principal amount is $25,000 or more.	3													
3. Other Long-Term Debt:														
a. Determine loan and other agreements comply with Chapters 331.301(10), 331.402, 331.478, 331.479 and 403.9 of the Code of Iowa.	3													

			FY19				FY20				FY21			
	Cate-gory	Non-compliance Noted/FY	Sele-cted	Done By	WP Ref	Remarks	Sele-cted	Done By	WP Ref	Remarks	Sele-cted	Done By	WP Ref	Remarks
			RISK				RISK				RISK			
			H	M	L		H	M	L		H	M	L	
LONG-TERM DEBT (continued):														
b. Determine any non-current debt which is outstanding at the end of the fiscal year is authorized under Chapter 331.478 of the Code of Iowa.	3													
c. Determine any non-current debt outstanding at the previous fiscal year-end has been properly retired from resources of the fund from which the expenditure was made for which the debt was incurred in accordance with Chapter 331.478(4) of the Code of Iowa.	3													
NOTE: Requirements outlined in Chapters 331.478 and 331.479 are only applicable if the entity does not issue debt payable through a debt service levy. If debt payable through a debt service levy is issued, Chapters 331.402(3) and 331.441 are applicable.														