

2019 Compliance Guides **COUNTY COMPLIANCE GUIDE**

	Cate- gory	Non-compl iance Noted/FY	FY19				FY20				FY21			
			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	
RECEIPTS/REVENUES (continued):														
5. Determine the County has properly recorded amounts received from the Clerk of Court for delinquent fines and other fees collected by the County Attorney as follows:														
a. Collections distributed by the Clerk of Court in accordance with Chapters 602.8107(4)(c)(1) and (4)(d) of the Code of Iowa were deposited to the County’s General Fund.	2													
b. Additional collections distributed by the Clerk of Court to the County Attorney under Chapters 602.8107(4)(c)(2) and (4)(d) of the Code of Iowa were deposited to a General Fund account/subfund.	2													
6. Determine whether any sales tax revenue received pursuant to Chapter 418 of the Code of Iowa was deposited in the County’s flood project fund.	3													
7. Determine I-Jobs funds received were expended in accordance with the applicable agreement(s) and the County complied with any applicable reporting requirements.	2													
8. Reinvestment Project Fund - Determine sales and hotel/motel taxes received from the Iowa Department of Revenue were deposited into a separate fund for reinvestment projects pursuant to Chapter 15J.7 of the Code of Iowa.	2													

