

2019 Compliance Guides **COUNTY COMPLIANCE GUIDE**

		Non-compliance Noted/FY	FY19				FY20				FY21			
	Cate-gory		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	
GENERAL LEDGER:														
1. Using the working statement of cash transactions, (general ledger) determine the County Treasurer's report of receipts, disbursements and ending cash balances of each fund with the warrants/checks outstanding against each fund is published in accordance with Chapter 349.16(3) of the Code of Iowa.	3													
2. Determine if the County Treasurer performed the duties relating to fund management specified by Chapter 331.555 of the Code of Iowa	3													
3. Obtain copy of the County's June 30 Annual Financial Report and determine the Report required by Chapter 331.403 of the Code of Iowa was completed and filed.	2													
4. Review monthly account balances for deficits and determine if violation of Chapter 331.476 of the Code of Iowa exists. Include comment, if appropriate, in report.	3													
5. Stamped warrants:														
a. Determine the debt instruments issued comply with provisions of Chapter 74 of the Code of Iowa and Chapter 468.70 of the Code of Iowa for Drainage Districts.	3													

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GENERAL LEDGER (continued):														
b. Determine the interest rates paid on stamped warrants are within legally allowable limits as established by the State Rate Setting Committee in accordance with Chapter 74A.6(2) of the Code of Iowa and an Attorney General's opinion dated 9/7/83, except for Drainage Districts where interest rates may be established by the Board, notwithstanding Chapter 74A of the Code of Iowa.			3											