

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	
COUNTY EXTENSION:														
1. Determine and document if the annual dollar amount and levy limitations established by Chapter 176A.10 of the Code of Iowa have been complied with.	1													
2. (19) Determine and document if a detailed statement of receipts and expenditures was published before September 1 as required by Chapter 176A.8(14) of the Code of Iowa.	3													
3. Disbursements – If canceled checks are not received, are electronically retained check images (both front and back) received per Chapter 554D.114(5) of the Code of Iowa?	3													
4. Obtain a copy of the budget and compare expenditures with budgeted amounts.	1													
5. (19) Determine the Board Treasurer's bond is \$20,000 or more in accordance with Chapter 176A.14(5) of the Code of Iowa.	3													
6. (19) Determine the ending operating fund balance, excluding donor restricted funds, did not exceed 50% of the amount expended during the year. If there is an excess balance, determine the excess was transferred to the General Fund in accordance with Chapter 176A.8(13) of the Code of Iowa.	2													