

COUNTY
2017 COMPLIANCE GUIDE SUPPLEMENT

Purpose: To document new or revised compliance items to be tested and/or document testing.

Source: Workpapers as referenced.

Scope: Compliance items tested each year are based on risk assessment.

Conclusion: Compliance selections and/or testing is documented per Compliance Guide and workpapers.

	FY17	FY18
Incharge		
Manager		
Independent Reviewer		

AOS 84-14 (6/17)

2017 Compliance Guides **COUNTY COMPLIANCE GUIDE SUPPLEMENT**

In addition to the updated County Compliance Guide, we have made available this 2017 County Compliance Guide Supplement which details all changes made to the prior year County Compliance Guide. This Supplement may be used to update the prior year Compliance Guide in lieu of completing a new guide each year.

2017 Compliance Guides **COUNTY 2017 COMPLIANCE GUIDE SUPPLEMENT**

Category	Non-compliance Noted/FY	FY17				FY18			
		Selected	Done By	WP Ref	Remarks	Selected	Done By	WP Ref	Remarks
		RISK				RISK			
		H	M	L		H	M	L	
DISBURSEMENTS/EXPENDITURES:									
3. a.	For public improvements, other than road, bridge and culvert projects, with estimated total cost in excess of the competitive bid threshold in Chapter 26.3 of the Code of Iowa or as established in Chapter 26.3 of the Code of Iowa or as established in Chapter 314.1B of the Code of Iowa (\$135,000 effective 1-1-15), determine competitive bid and public hearing procedures specified in Chapter 26 of the Code of Iowa were followed:								
1)	(17) Determine the County advertised for sealed bids as provided in Chapter 26.3 of the Code of Iowa and posted a notice to bidders not less than 13 days but not more than 45 days before the date for filing bids.	2							
2)	(17) Determine the County published notice of the public hearing, including a description of the public improvement and its location , not less than 4 nor more than 20 days before the date of the hearing as provided in Chapters 26.12 and 362.3 of the Code of Iowa	2							
c.	(17) Determine the advertising and letting requirements of Chapter 309.40 of the Code of Iowa were followed for contracts for road, bridge or culvert construction work where the engineer's estimate exceeds the amount authorized by the bid threshold committee per Chapter 314.1B of the Code of Iowa (\$87,000 effective 1-1-17) in accordance with Chapter 314.1(2) of the Code of Iowa.	2							

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	Cate- gory	Non-compl iance Noted/FY	FY17				FY18				
			Sele- cted	Done By	WP Ref	Remarks	Sele- cted	Done By	WP Ref	Remarks	
			RISK				RISK				
			H	M	L		H	M	L		
<p>DISBURSEMENTS/EXPENDITURES (Continued):</p> <p>13. (17) Determine if the County Engineer, by September 15, has certified and filed a report with the Department of Transportation the manner in which money received as part of the road use tax fund were used to repair or replace structurally deficient bridges in the County. Pursuant to Chapter 309.22, this report should contain the number of bridges which have been fully replaced or partially replaced or repaired, the number of bridges in the process of being replaced or repaired, and the number of bridges which remain structurally deficient with a description of the timeline for replacement or repair of each bridge.</p>			2								

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			Sele- cted	Done By	WP Ref	Remarks	Sele- cted	Done By	WP Ref	Remarks
			RISK				RISK			
			H	M	L		H	M	L	
COUNTY EXTENSION:										
7. (17) Current law does not appear to allow county extension office's to hold deposits in credit unions. Determine whether they do. (Chapter 176A.8(11) and Chapter 176A.8(13) of the Code of Iowa.)										