

2021 Compliance Guides **COUNTY COMPLIANCE GUIDE**

		Non-compliance Noted/FY	FY21				FY22				FY23			
	Category		Selected	Done By	WP Ref	Remarks	Selected	Done By	WP Ref	Remarks	Selected	Done By	WP Ref	Remarks
			RISK				RISK				RISK			
			H	M	L		H	M	L		H	M	L	
BUDGETS:														
1.	Examine proof of publication for published budget and reconcile to adopted budget. Determine the tax levy adopted was not in excess of the estimate published in accordance with Chapter 331.434(5) of the Code of Iowa.	1												
2.	(21) Determine hearings were held and publications were made in accordance with Chapter 331.434 of the Code of Iowa for the following: (Notice of the public hearing on the budget must be published not less than ten nor more than twenty days before the hearing).	2												
a.	Maximum levy notice.	2												
b.	County budget by revenue and expenditure function.	2												
c.	Adopted Budget by March 31st (Per Governor's Emergency Proclamations April 30th for FY2021 budgets).	2												
3.	(21) Determine the maximum levy amounts were adopted by resolution.	2												
4.	(21) If the maximum levy amount increased more than 2% over the current year, determine the resolution was adopted by a supermajority (2/3 vote), which should be evident in the roll call vote listed on the resolution.	2												

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BUDGETS (continued):														
5. Determine if amendments were adopted before disbursements exceeded the function budget. (Chapters 331.434 to 331.435 of the Code of Iowa)	1													
6. Determine if department appropriations were amended before disbursements exceeded the appropriated amounts. (Chapter 331.437 of the Code of Iowa)	1													
7. Were budget amendments adopted by May 31?														
a. If not, was amendment protested?	3													
b. If protested, was a State Appeal Board decision reached before June 30?	3													
8. Obtain appropriations detail and determine if budget was properly appropriated by resolution before any disbursements were made in accordance with Chapter 331.434(6) of the Code of Iowa.	1													
9. Compare County (City) Assessor, 911 and Joint Disaster Services Administration disbursements with budget and include any over-expenditure in a separate report comment.	1													