

2021 Compliance Guides **COUNTY COMPLIANCE GUIDE**

			FY21				FY22				FY23			
	Cate- gory	Non-compl iance Noted/FY	Sele- cted	Done By	WP Ref	Remarks	Sele- cted	Done By	WP Ref	Remarks	Sele- cted	Done By	WP Ref	Remarks
			<b>RISK</b>				<b>RISK</b>				<b>RISK</b>			
			<b>H</b>	<b>M</b>	<b>L</b>		<b>H</b>	<b>M</b>	<b>L</b>		<b>H</b>	<b>M</b>	<b>L</b>	
<b>RECEIPTS/REVENUES:</b>														
1. Property Tax:														
a. If the County has levied an addition to the basic levies due to unusual circumstances, determine compliance with the requirements of Chapter 331.426 of the Code of Iowa.	2													
b. If the County has certified an addition to a basic levy in excess of the amounts otherwise permitted under Chapter 331.426 of the Code of Iowa, determine a special election was held as required by Chapter 331.425 of the Code of Iowa.	2													
c. Determine County levied the minimum tax for the purpose of providing financial support to public libraries in accordance with Chapter 256.69 of the Code of Iowa.	2													
2. Other County Taxes:														
a. Determine local option tax receipts were expended in accordance with local provisions. Obtain a copy of the ballot authorizing the local option tax.	2													
b. Determine hotel/motel tax receipts were expended in accordance with Chapter 423A.7(4) of the Code of Iowa.	2													

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			H	M	L		H	M	L		H	M	L	
<b>RECEIPTS/REVENUES (continued):</b>														
3. Determine whether sales and hotel/motel taxes were collected on the appropriate transactions and remitted to the Iowa Department of Revenue in accordance with Chapters 423.2, 423.3 and 423A of the Code of Iowa.	2													
4. REAP Funds														
a. Obtain a copy of the County's "Certification of Entity Conservation Purpose Support By Entity Property Taxes" report and review for reasonableness.	1													
b. Determine if the County has dedicated property tax revenue to conservation purposes as required by Chapter 455A.19(1)(b)(5) of the Code of Iowa. The amount must be at least 22¢ per thousand dollars of assessed valuation in order to receive the additional REAP funds allocated in accordance with subsections (b)(2) and (b)(3).	1													
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:														

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			<b>H</b>	<b>M</b>	<b>L</b>		<b>H</b>	<b>M</b>	<b>L</b>		<b>H</b>	<b>M</b>	<b>L</b>	
<b>RECEIPTS/REVENUES (continued):</b>														
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. 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													
8. Joint County-City Building:														
a. Determine any tax levy imposed under Chapter 346.27(22) of the Code of Iowa was deposited into a separate account in the County's Debt Service Fund.	2													

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			H	M	L		H	M	L		H	M	L	
<b>RECEIPTS/REVENUES (continued):</b>  b. Determine any funds expended are for the payment of the annual rent and disbursed pursuant to Chapter 346.27(22) of the Code of Iowa.  9. (21) Restricted Donor Activity under Chapter 68B  a. Determine the existence of restricted donor activity such as: vendors taking officials out for meals, vendors offering trips or vacations, providing free clothing samples, gift baskets, holiday gifts, etc. Inquiry of various departments may be required.  b. Documentation should include all restricted donor activity received during the period, the official involved, and a description of each transaction.	2													
	1													
	1													