

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	
COUNTY SHERIFF: 1. Office 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? 2. If applicable, determine any funds maintained for County Sheriff reserve peace officers are accounted for in a Special Revenue Fund. (Chapter 80D.11 of the Code of Iowa defines such officers as County employees).	3													
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