<u>Purpose</u>: 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.

	FY16	FY17
Incharge		
Manager		
Independent Reviewer		

In addition to the updated County Compliance Guide, we have made available this 2016 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.

	Cate- gory	mpl Voted/FY							FY16				FY17	
	Cate- gory	Non-co iance l	Sele-	- Done By	WP Ref	Remarks	Sele- cted		WP Ref	Remarks	Sele- cted	Done By	WP Ref	Remarks
			Risk	<u>к:</u> Н	M L		Risk	<u> H M</u>	L		Risk:	Н М	L	
LONG-TERM DEBT														
NOTE: (16) Requirements outlined in Chapters 331.478 and 331.479 are only applicable if the entity does not issue debt payable through a debt service levy. If debt payable through a debt service levy is issued, Chapters 331.402(3) and 331.441 are applicable.														

			Y												
			1/F												
			npl ote							FY16				FY17	
		0-4-	Non-compl iance Noted/FY	C-1-	Done	WP		0-1-		WP		Sele-	Done	WP	
		Cate- gory	Non	cted		Ref	Remarks	Sele- cted	Done By	Ref	Remarks	cted	Ву	Ref	Remarks
		8.7							,				,		
REC	EIPTS/REVENUES:														
3.	(16) Determine whether sales and hotel/motel taxes were collected on the appropriate transactions including conservation campgrounds and cabins and remitted to the Iowa Department of Revenue in accordance with Chapters 423.2, 423.3 and 423A of the Code of Iowa.	1													
	NOTE: Change in category and content for specifics.														

		Non-compl iance Noted/FY							FY16		FY17					
	Cate gory	Non-cor iance N	Sele	Done By	WP Ref	Remarks	Sele- cted	Done By	WP Ref	Remarks	Sele- cted	Done By	WP Ref	Remarks		
DISBURSEMENTS/EXPENDITURES:																
12. (16) Determine if the County has provided the necessary information to the Department of Transportation to track use of increased excise tax on motor fuel revenue pursuant to Chapter 312.2 of the Code of Iowa. Funds are to be used exclusively for critical road and bridge construction projects that significantly extend the life of such assets.																

		npl oted/FY							FY16				FY17	
	Cate	Non-compl iance Noted/FY	Sele-	Done By	WP Ref	Remarks	Sele- cted	Done By	WP Ref	Remarks	Sele- cted	Done By	WP Ref	Remarks
Payroll:														
6. (16) Determine if the budget to be approved contains any increase in compensation for one or more elective county offices, the Board first adopted a separate detailed resolution to specifically approve any increase.	2													
7. (16) Determine the Board has not approved additional payments to the auditor, treasurer, recorder, sheriff, county attorney, or to a supervisor for separation allowances or severance pay per Chapter 331.401.	3													