

Sample County COUNTY
2016 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.

	FY16	FY17
Incharge		
Manager		
Independent Reviewer		

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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.

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	Cate- gory	Non-compl iance Noted/FY					FY16				FY17			
			Sele- cted	Done By	WP Ref	Remarks	Sele- cted	Done By	WP Ref	Remarks	Sele- cted	Done By	WP Ref	Remarks
			<u>Risk:</u> H M L				<u>Risk:</u> H M L				<u>Risk:</u> H M L			
<p>LONG-TERM DEBT</p> <p><u>NOTE:</u> (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.</p>														

