

## 2019 Compliance Guides COUNTY

### 2019 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.

In addition to the updated County Compliance Guide, we have made available this 2019 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.

	Category	Non-compliance Noted / FY	FY19				FY20				FY21			
			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	
<b>AUDIT PLANNING:</b>														
1. Board Minutes:														
b. <b>(19)</b> Determine and document whether minutes were published as required by Chapter 349.18 of the Code of Iowa. Published minutes need to include the reasons for claims and either a summary for all resolutions or the complete text of resolutions adopted by the Board.														
	2													

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			RISK				RISK				RISK			
			H	M	L		H	M	L		H	M	L	
<b>TAX INCREMENT FINANCING:</b>														
3. <b>(19)</b> Determine the following regarding the Tax Increment Debt Certificate due December 1 of the fiscal year under audit as required by Chapter 403.19(6)(a) of the Code of Iowa.														
a. <b>(19)</b> The Certificate was filed by December 1.														
1														
b. <b>(19)</b> The amounts certified on Form 1 and Form 1.1, or equivalent documents, were for TIF debt not previously certified.														
1														
c. <b>(19)</b> The amounts certified on Form 1 and Form 1.1, or equivalent documents, were supported and represent loans, advances or other qualified indebtedness or bonds which qualify for payment from the TIF revenues of the urban renewal area in which the debt was certified.														
1														
NOTE: For annual appropriated debt, the amount certified should be limited to the amount appropriated to be paid in the next fiscal year.														
d. <b>(19)</b> The qualified TIF indebtedness is for a program in the urban renewal area, for an activity covered by the allowable list in Chapters 403.6(6) and 403.12(1) of the Code of Iowa, for a project covered by the plan and must further the goals of the plan.														
1														

	Cate- gory	Non-compl iance Noted / FY	FY19				FY20				FY21			
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			<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>TAX INCREMENT FINANCING (continued):</b>														
e. <b>(19)</b> If applicable, determine if the general obligation debt certified is correct. Only the portion of the debt funded by TIF revenues should be certified. Any portion of the debt funded by levying debt service dollars should be excluded.			1											

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			RISK				RISK				RISK			
			H	M	L		H	M	L		H	M	L	
<b>DISBURSEMENTS/EXPENDITURES:</b>														
3. <b>(19)</b> For capital projects and other construction contracts (for bid/quote thresholds applicable prior to 1-1-19, refer to the 2018 Compliance Guide):														
a. <b>(19)</b> For public improvements, other than road, bridge and culvert projects, with estimated total cost in excess of the competitive bid threshold in Chapter 26.3 of the Code of Iowa or as established in Chapter 314.1B of the Code of Iowa (\$139,000 effective 1-1-19), determine competitive bid and public hearing procedures specified in Chapter 26 of the Code of Iowa were followed:	2													
b. <b>(19)</b> Determine the County received competitive quotes for public improvement projects (other than road, bridge and culvert projects) in accordance with Chapter 26.14 of the Code of Iowa for projects with estimated costs less than required bid thresholds but greater than the threshold amount established by the bid threshold committee per Chapter 314.1B of the Code of Iowa. (\$103,000 effective 1-1-19).	2													
c. <b>(19)</b> Determine the advertising and letting requirements of Chapter 309.40 of the Code of Iowa were followed for contracts for road, bridge or culvert construction work where the engineer's estimate exceeds the amount authorized by the bid threshold committee per Chapter 314.1B of the Code of Iowa (\$89,000 effective 1-1-19) in accordance with Chapter 314.1(2) of the Code of Iowa.	2													

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			<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>PAYROLL:</b>														
8. <b>(19)</b> For counties having a population of 200,000 or less, determine the Assistant County Attorneys are paid less than 85% of the maximum annual salary of a full-time County Attorney as provided by Chapter 331.757 of the Code of Iowa. (This means any Assistant County Attorney can earn up to 85% of a District Court Judge’s salary, which is \$147,494 effective July 1, 2017.			2											

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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>COUNTY EXTENSION:</b>														
		2. <b>(19)</b> Determine and document if a detailed statement of receipts and expenditures was published before September 1 as required by Chapter 176A.8(14) of the Code of Iowa.	3											
		5. <b>(19)</b> Determine the Board Treasurer’s bond is \$20,000 or more in accordance with Chapter 176A.14(5) of the Code of Iowa.	3											
		6. <b>(19)</b> Determine the ending operating fund balance, excluding donor restricted funds, did not exceed 50% of the amount expended during the year. If there is an excess balance, determine the excess was transferred to the General Fund in accordance with Chapter 176A.8(13) of the Code of Iowa.	2											