

**This guide is provided in accordance with Chapter 11.6(7) of the Code of Iowa. Use of this guide in your practice requires a proper implementation of professional standards. This guide is not a substitute for an understanding of the applicable professional standards. While this guide has been reviewed internally by CPAs within the Auditor of State's Office and is subject to outside peer review every three years, the guide has not undergone an external Quality Control Material Review or Examination.**

## 2022 Compliance Guides COUNTY

### 2022 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 2022 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	Non-compl iance Noted /FY	FY22				FY23				FY24			
			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>CASH:</b>														
1. (22) a) Determine checks outstanding with the County Treasurer over one year are canceled and deposited to the account on which the check was written per Chapter 331.554(6) of the Code of Iowa.	3													
(22) b) Determine warrants outstanding with the County Auditor over one year are canceled and credited to the fund upon which the warrant was drawn per Chapter 331.554(7) of the Code of Iowa.	3													
(22) c) Determine unclaimed property (not all outstanding checks) per Chapter 556.1(12) of the Code of Iowa has been reported to the State Treasurer annually before November 1 per Chapter 556.11 of the Code of Iowa. (This may apply to some Sheriff checks issued to inmates.)	3													

	Cate- gory	Non-compl iance Noted/FY	FY22				FY23				FY24			
			Sele- cted	Done By	WP Ref	Remarks	Sele- cted	Done By	WP Ref	Remarks	Sele- cted	Done By	WP Ref	Remarks
			RISK				RISK				RISK			
			H	M	L				H	M	L			
<b>TAX INCREMENT FINANCING</b>														
<p>2. Determine the TIF collections in the TIF fund were disbursed or transferred to pay TIF obligations that qualify for payment (within the urban renewal plan) from TIF collections and such obligations were previously certified to the County Auditor as TIF debt and/or Low-Moderate Income housing (LMI).</p> <p>(22) Note 1: The payment of attorney fees, legal fees, recording fees, project costs or other costs are never allowable to be paid from TIF funds.</p> <p>(22) Note 2: If the County incurs attorney fees, legal fees, recording fees, project costs or other costs within the urban renewal area and in accordance with the urban renewal plan and wishes to use TIF funds to cover the costs, the County must:</p> <ol style="list-style-type: none"> <li>Pay the costs out of an allowable fund such as the General Fund.</li> <li>Board of Supervisors approves an advance from the allowable fund to the TIF Fund.</li> <li>County certifies the advance to the County Auditor.</li> <li>County collects TIF revenue.</li> </ol>														
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	Category	Non-compliance Noted/FY	FY22				FY23				FY24			
			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			
<b>TAX INCREMENT FINANCING (cont):</b>														
e. County repays the advance from the TIF Fund to the allowable fund which paid the costs.														
5. a (2) (22) Report was filed on or before December 1 as required by Chapter 331.403(3)(a).			1											

	Cate- gory	Non-compl iance Noted/FY	FY22				FY23				FY24			
			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>DISBURSEMENTS/EXPENDITURES:</b>														
4	B (2) c (22) 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 (\$100,000 effective since 1-1-22) in accordance with Chapter 314.1(2) of the Code of Iowa.	2												

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			Selected	Done By	WP Ref	Remarks	Selected	Done By	WP Ref	Remarks	Selected	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>	
<p><b>COUNTY SHERIFF:</b></p> <p>3.(22) Determine unclaimed property per Chapter 556.1(12) of the Code of Iowa has been reported to the State Treasurer annually before November 1 per Chapter 556.11 of the Code of Iowa.</p>	3													