

2020 Compliance Guides COUNTY

2020 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 2020 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	FY20				FY21				FY22			
			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		H	M	L	
DISBURSEMENTS/EXPENDITURES:														
3. For capital projects and other construction contracts (for bid/quote thresholds applicable prior to 1-1-20, refer to the 2019 Compliance Guide):														
a. 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. 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).														
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c. 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 (\$93,000 effective 1-1-20) in accordance with Chapter 314.1(2) of the Code of Iowa.														
	2													

	Category	Non-compliance Noted/FY	FY20				FY21				FY22			
			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	
DISBURSEMENTS/EXPENDITURES:														
	2													
	2													

	Cate- gory	Non-compl iance Noted/ FY	FY20				FY21				FY22			
			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		H	M	L	
<p>PAYROLL:</p> <p>8. 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 \$150,444 effective July 1, 2019.</p>	2													

