

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.

2024 Compliance Guides COUNTY

2024 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 2024 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	FY24				FY25				FY26			
			Selected	Done By	WP Ref	Remarks	Selected	Done By	WP Ref	Remarks	Selected	Done By	WP Ref	Remarks
			<u>Risk:</u> H M L				<u>Risk:</u> H M L				<u>Risk:</u> H M L			
CASH														
2. (24) For cancelled checks retained electronically, determine both the front and back of the check are retained as required by Chapter 554.114(5) of the Code of Iowa and accessible per the County’s retention policy. (This has been recommended to be at least 5 years.)	3													

	Non-compliance Noted/FY	FY24				FY25				FY26				
		Category	Selected	Done By	WP Ref	Remarks	Selected	Done By	WP Ref	Remarks	Selected	Done By	WP Ref	Remarks
			Risk: H M L				Risk: H M L				Risk: H M L			
RECEIPTS/REVENUES														
1.d. (24) Determine real estate owned by a local government which is held for pecuniary profit is property included as taxable real estate and properly taxed as required by Chapter 427.1(2) of the Code of Iowa.	2													

	Non-compliance Noted/FY	FY24				FY25				FY26				
		Category	Selected	Done By	WP Ref	Remarks	Selected	Done By	WP Ref	Remarks	Selected	Done By	WP Ref	Remarks
			Risk: H M L				Risk: H M L				Risk: H M L			
DISBURSEMENT														
4.a. (24) 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 (\$196,000 effective 1-1-24), determine competitive bid and public hearing procedures specified in Chapter 26 of the Code of Iowa were followed.	2													
4.b. (24) Determine the County received competitive quotes for public improvement projects (other than road, bridge and culvert projects) as required by 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 (\$145,000 effective 1-1-24).	2													

	Non-compliance Noted/FY	FY24				FY25				FY26				
		Category	Selected	Done By	WP Ref	Remarks	Selected	Done By	WP Ref	Remarks	Selected	Done By	WP Ref	Remarks
			Risk: H M L				Risk: H M L				Risk: H M L			
DISBURSEMENT (continued)														
4.c. (24) 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 (\$120,000 effective 1-1-24) as required by Chapter 314.1(2) of the Code of Iowa.	2													

	Non-compliance Noted/FY	FY24				FY25				FY26				
		Category	Selected	Done By	WP Ref	Remarks	Selected	Done By	WP Ref	Remarks	Selected	Done By	WP Ref	Remarks
			Risk: H M L				Risk: H M L				Risk: H M L			
BUDGET														
2.c. (24) Adopted budget by April 30 th .	2													