

CITY
2017 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.

	FY17	FY18
Incharge		
Manager		
Independent Reviewer		

2017 Compliance Guides **CITY COMPLIANCE GUIDE SUPPLEMENT**

In addition to the updated School Compliance Guide, we have made available this 2017 City Compliance Guide Supplement which details all changes made to the prior year City Compliance Guide. This Supplement may be used to update the prior year Compliance Guide in lieu of completing a new guide each year.

2017 Compliance Guides **CITY 2017 COMPLIANCE GUIDE SUPPLEMENT**

	Non-compliance Noted/FY	FY17				FY18				
		Category	Selected	Done By	WP Ref	Remarks	Selected	Done By	WP Ref	Remarks
		RISK				RISK				
		H	M	L		H	M	L		
DISBURSEMENTS/EXPENDITURES:										
4. a. Determine the City complied with public hearing and bidding requirements in accordance with Chapters 26.3 through 26.13 of the Code of Iowa, including:										
3) (17) Determine the City advertised for sealed bids as provided in Chapter 26.3 of the Code of Iowa and posted a notice to bidders not less than 13 days but not more than 45 days before the date for filing bids.	2									
4) (17) Determine the City published notice of the public hearing, including a description of the public improvement and its location , not less than 4 nor more than 20 days before the date of the hearing as provided in Chapters 26.12 and 362.3 of the Code of Iowa.	2									
10. (17) Determine how the City is tracking the use of increased excise tax on motor fuel revenue pursuant to Chapter 312.2 of the Code of Iowa. Funds are to be used exclusively for critical road and bridge construction projects that significantly extend the life of such assets.	3									