

Sample City CITY COMPLIANCE GUIDE

		Non-compliance Noted/FY	FY17				FY18				FY19			
	Category		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			
ADDENDUM: AUDIT PLANNING: 1. Determine if the City has complied with Chapter 380.8 of the Code of Iowa regarding the City’s Code of Ordinances: a. If the City maintains a Code of Ordinances, is it updated by: 1) At least annually compiling a supplement to the Code of ordinances consisting of all new ordinances and amendments to ordinances which became effective during the previous year and adopting the supplement by resolution or, 2) Adding, at least annually, the new ordinances and amendments to ordinances to the code of ordinances itself. b. If the City does not maintain a Code of Ordinances as stated in 1(a), the City compiles a Code of Ordinances at least once every five years in accordance with Chapter 380.8(1)(c) of the Code of Iowa.														
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ADDENDUM:																
CASH:																
1. Determine the City has determined all public fund deposits with banks have met the requirements of Chapter 12C.22 of the Code of Iowa (Pledging of Public Funds Program).	4															
2. Stamped warrants – Determine if interest paid was computed in accordance with Chapter 74.6 of the Code of Iowa.	4															

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ADDENDUM:														
INVESTMENTS:														
1. Determine investment income was received and recorded in the proper fund. Specifically:														
a. Interest on road use tax funds is recorded in the General Fund in accordance with Chapter 12C.7(2) of the Code of Iowa.	4													
b. Interest on cemetery perpetual care funds is recorded in the General Fund or other fund used for cemetery operations in accordance with Chapter 523I.508 of the Code of Iowa.	4													

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ADDENDUM:														
LONG-TERM DEBT:														
1. Determine the disbursements of the Debt Service Fund were limited to the following purposes in accordance with Chapter 384.4 of the Code of Iowa:														
a. Judgments against the City, except those authorized by law to be paid from other funds.			4											
b. Interest and principal of all general obligation bonds/notes issued by the City.			4											
c. Payments required to be made from the Debt Service Fund under a lease or lease-purchase agreement.			4											
d. Payments authorized to be made from the Debt Service Fund to a flood project fund under Chapter 418.14(4) of the Code of Iowa.			4											
e. Payments required to be made from the Debt Service Fund under a loan agreement.			4											

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ADDENDUM:														
RECEIPTS/REVENUES:														
1. Sale of Bonds/Notes:														
a. Determine if premiums or discounts and accrued interest from the sale of bonds were in compliance with Chapter 75.5 of the Code of Iowa.	4													
b. Determine interest rates on special assessment bonds are not in excess of the rates collected on individual assessments.	4													
c. Determine proceeds of notes, bonds, refunding bonds and other evidence of indebtedness, if not immediately needed, were invested in accordance with Chapter 12C.9(1) of the Code of Iowa.	4													

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ADDENDUM: DISBURSEMENTS/EXPENDITURES: 1. For capital projects and other construction contracts, determine if the annual report to the Department of Transportation included the cost accounting of all instances of the use of day labor and contracts for construction per Chapter 312.14 and 314.1A of the Code of Iowa. 2. If solid waste fees were retained or received from a separate entity in accordance with Chapter 455B.310 of the Code of Iowa, determine if the fees were expended only for the purposes allowed in Chapter 455B.310(4) of the Code of Iowa. 3. If additional solid waste fees of twenty-five cents of the tonnage fee were retained in accordance with Chapter 455B.310 of the Code of Iowa: a. Determine if an updated comprehensive plan has been approved by the Iowa Department of Natural Resources. b. Determine if the fees were expended only for the purposes allowed in Chapter 455B.310(3) of the Code of Iowa.														
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ADDENDUM:														
PAYROLL:														
1. Vehicle Usage:														
a. Obtain a copy of the City’s policy regarding vehicle usage. Identify specifics for:														
1) Incidental personal use.	4													
2) Commuting.	4													
3) Assignment of vehicles.	4													
4) Documentation required.	4													
5) Restricted vehicle uses.	4													
6) Reimbursement by employees for personal use.	4													
7) Additional compensation for employees.	4													
8) Public purpose served.	4													
9) Other.	4													
b. Determine if the City’s procedures are adequate and reasonable to comply with:														
1) Recordkeeping requirements.	4													
2) Taxation requirements.	4													
3) Public purpose requirements.	4													

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ADDENDUM:														
BUDGETS:														
1. Determine proof of publication exists for each published budget amendment.	4													
2. Determine the budget was certified by March 15. If not, determine the tax levy was limited to the prior year's budget amount per Chapter 384.16(6) of the Code of Iowa.	4													

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ADDENDUM: INSURANCE: 1. If the City has a self-funded health insurance plan, including self-funded deductibles: a. Determine if a copy of the actuarial opinion and annual financial report were filed with the Insurance Commissioner within 90 days of year-end. b. If an actuarial report was not obtained because the City qualified under Chapter 509A.15(4) of the Code of Iowa, determine a waiver was properly requested from the Iowa Insurance Division.			<u>Risk:</u> H M L				<u>Risk:</u> H M L				<u>Risk:</u> H M L			