

LANDFILL 2017 Audit Programs

June 30, 2017

DISBURSEMENTS/EXPENDITURES

PROCEDURE	OBJ.	DONE BY	W/P REF	N/A	REMARKS
<p>6. If solid waste fees were retained 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.</p> <p>7. If additional solid waste fees of twenty-five cents/thirty-five cents (if the state-wide average was met as of July 1, 1999) of the tonnage fee were retained in accordance with Chapter 455B.310 of the Code of Iowa:</p> <p>a. Determine if an updated comprehensive plan has been approved by the Iowa Department of Natural Resources.</p> <p>b. Determine if the fees were expended only for the purposes allowed in Chapter 455B.310(3) of the Code of Iowa.</p> <p>B. Disbursements</p> <p>1. Select items for testing from the check/warrant register and test for the following:</p> <p>a. The disbursement was properly authorized and approved for payment.</p> <p>b. The disbursement was charged to the proper fund.</p> <p>c. The disbursement was charged to the proper disbursement account.</p> <p>d. The disbursement was supported by an invoice or contract.</p> <p>e. The invoice and/or other documentation was canceled to prevent reuse.</p> <p>f. Examine canceled checks or electronically retained check images per Chapter 554D.114(5) of the Code of Iowa for authorized signature, proper endorsement and cancellation.</p> <p>g. Signatures were authorized per confirmed list from bank.</p> <p>h. The disbursement appears to meet the test of public purpose.</p> <p>i. Mileage was paid at a rate approved by the governing body and was not in excess of the amount allowable under Internal Revenue Service rules as provided by Chapter 70A.9 of the Code of Iowa.</p> <p>j. Expenditures for capital assets are included in the capital assets listing, if applicable.</p>	A,B,C, D				

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<p>2. On a test basis, prepare a workpaper for capital projects and other construction contracts to:</p> <p>a. Reconcile original contract to final contract.</p> <p>b. Reconcile total payments to-date by scheduling prior year payments, current year payments, payments due and retainage due.</p> <p>c. Determine projects and/or contracts were authorized and approved by the governing body.</p> <p>d. Determine construction contracts do not contain clauses which would make the in-state construction contracts subject to the laws of another state or which require litigation, mediation, arbitration or other dispute resolution proceedings be conducted in another state in accordance with Chapter 537A.6 of the Code of Iowa.</p> <p>e. Determine the Landfill applied for and received sales tax refunds, if applicable, on completed projects.</p> <p>f. For public improvements exceeding the competitive bid threshold established by Chapter 26.3 of the Code of Iowa (\$135,000 before January 1, 2017 and \$135,000 effective January 1, 2017), determine public hearing and bidding requirements of Chapters 26.2 through 26.13 of the Code of Iowa were followed.</p> <p>1) Determine the Landfill advertised for sealed bids as provided in Chapter 26.3 of the Code of Iowa and posted notice to bidders not less than 13 days but not more than 45 days before the date for filing bids.</p> <p>2) Determine the Landfill 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.</p> <p>3) Determine the Landfill had an engineer licensed under Chapter 542B, a landscape architect licensed under Chapter 544B or an architect registered under Chapter 544A prepare the plans and specifications and calculate the estimated total cost of the proposed public improvement as required by Chapter 26.3 of the Code of Iowa.</p>	A,D				

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<p>4) Determine the Landfill awarded the contract for the public improvement to the lowest responsive, responsible bidder as required by Chapter 26.9 of the Code of Iowa.</p> <p>g. Determine the Landfill received competitive quotes for public improvement projects in accordance with Chapter 26.14 of the Code of Iowa for projects with estimated costs less than the required bid thresholds but greater than the competitive quote threshold set by the threshold subcommittees per Chapter 314.1B of the Code of Iowa (effective January 1, 2017: \$55,000 for an area with a population of less than 50,000 and \$75,000 for an area with a population of 50,000 or more).</p> <p>1) For work performed by Landfill employees, other than repair or maintenance work, determine the Landfill filed a quotation for the work to be performed in the same manner as a contractor as required by Chapter 26.14(3)(a) of the Code of Iowa.</p> <p>2) Determine the Landfill awarded the contract for the public improvement to the contractor submitting the lowest responsive, responsible quotation as required by Chapter 26.14(3)(b) of the Code of Iowa.</p> <p>h. Determine any enhancement payments made for early completion of the project did not exceed 10 percent of the value of the contract in accordance with Chapter 26.9 of the Code of Iowa.</p> <p>i. Determine the Landfill applied for and received sales tax refunds on completed projects unless an exemption certificate was issued by the Landfill for the contractor per Chapter 423.3(80)(b) of the Code of Iowa.</p> <p>j. For public improvement projects, determine the Landfill complied with requirements for the early release of retained funds in accordance with Chapter 26.13 of the Code of Iowa.</p> <p>C. Internal Service Funds</p> <p>1. Through analytical procedures or scanning, determine if disbursements appear to be in accordance with the purpose of the fund.</p> <p>2. Determine disbursements from operating funds to Internal Service Funds are correctly charged against the budget.</p>					

