

2018 Compliance Guides CITY
2018 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.

2018 Compliance Guides **CITY COMPLIANCE GUIDE**

In addition to the updated City Compliance Guide, we have made available this 2018 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.

2018 Compliance Guides **CITY 2018 COMPLIANCE GUIDE SUPPLEMENT**

	Category	Non-compliance Noted / FY	FY18				FY19				FY20			
			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	
TAX INCREMENT FINANCING:														
5. Annual Urban Renewal Report:														
e. (18) Determine if TIF collections have ceased for TIF taxing districts that have statutorily ended.			1											

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	Cate- gory	Non-compl iance Noted / FY	FY18				FY19				FY20			
			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:														
4. For capital projects and other construction contracts (for bid/quote thresholds applicable prior to 1-1-15, refer to the 2014 Compliance Guide):														
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:														
		2												
		2												