## 2018 Compliance Guides COUNTY 2018 COMPLIANCE GUIDE SUPPLEMENT

<u>Purpose</u>: To document new or revised compliance items to be tested and/or document testing.

Source: Workpapers as referenced.

<u>Scope</u>: Compliance items tested each year are based on risk assessment.

<u>Conclusion</u>: Compliance selections and/or testing is documented per Compliance Guide and workpapers.

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

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	1		1				1				1					
		ompl Noted/FY			FY1	8				FY19		FY20				
	Cate	0 4	Sele- cted	Done By	WP Ref	Remarks	Sele- cted		WP Ref	Remarks	Sele- cted	Done By	WP Ref	Remarks		
			RISK				RISK				RISK					
			н	M	L		н	M	L		н	M	L			
TAX INCREMENT FINANCING:																
4. Annual Urban Renewal Report:																
e. <b>(18)</b> 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		Done By RISK	FY13	8 Remarks	Sele- cted	Done By RISK	FY19 WP Ref	Remarks	Sele- cted	Done By RISK	FY20 WP Ref	Remarks
			H	M	L		Н	M	L		Н	M	L	
DISBURSEMENTS/EXPENDITURES:														
<ul> <li>3. For capital projects and other construction contracts (for bid/quote thresholds applicable prior to 1-1-17, refer to the 2016 Compliance Guide):</li> <li>a. 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 (\$135,000 effective 1-1-15), determine competitive bid and public hearing procedures specified in Chapter 26 of the Code of Iowa were followed:</li> </ul>	2													
5) (18) For public improvement projects requiring competitive bids, determine the County complied with the requirement to not restrict potential bidders to any predetermined class of bidder, as required by Chapter 26.16 of the Code of Iowa.	2													