

This guide is provided in accordance with Chapter 11.6(7) of the Code of Iowa. Use of this guide in your practice requires a proper implementation of professional standards. This guide is not a substitute for an understanding of the applicable professional standards. While this guide has been reviewed internally by CPAs within the Auditor of State's Office and is subject to outside peer review every three years, the guide has not undergone an external Quality Control Material Review or Examination.

2023 Compliance Guides CITY

2023 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.

2023 Compliance Guides **CITY COMPLIANCE GUIDE**

In addition to the updated City Compliance Guide, we have made available this 2023 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.

	Cate- gory	Non-compl iance Noted/FY	FY23				FY24				FY25			
			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	
LONG TERM DEBT:														
4. (23) Determine loan and other agreements comply with Chapters 364.4(4), 384.24A, 384.83, 403.9 and 423B.9 of the Code of Iowa.														
a. Chapter 364.4(4) Lease or lease-purchase contracts for real or personal property.														
3														
b. Chapter 384.24A: Loan agreement to borrow money for any public purpose.														
3														
c. Chapter 384.83: Revenue bonds														
3														
d. Chapter 403.9: Urban renewal bonds														
3														
e. Chapter 423B.9: Local option sales tax bonds														
3														

	Cate- gory	Non-compl iance Noted/FY	FY23				FY24				FY25			
			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:														
4. (23) a.1) For public improvements (other than road, bridge and culvert projects) with an 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 (\$196,000 effective 1-1-23).														
4. (23) a.2) For contracts for road, bridge or culvert construction work where the engineer’s estimate exceeds the amount established by the bid threshold committee per Chapter 314.1B of the Code of Iowa (cities with a population of 50,000 or less, \$54,000 effective 1-1-22 changed as of 1-1-23 to \$65,000 and cities with a population of more than 50,000, \$77,000 effective 1-1-22 -changed as of 1-1-23 to \$93,000.														

	Cate- gory	Non-compl iance Noted/FY	FY23				FY24				FY25			
			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: (Continued)														
4. (23) b	Determine the City received competitive quotes for public improvement projects (other than road, bridge and culvert projects) in accordance with Chapter 26.14 of the Code of Iowa for projects with estimated costs less than required bid thresholds but greater than threshold committee per Chapter 314.1B of the Code of Iowa. (Cities with a population less than 50,000, \$81,000 effective 1-1-23 and Cities with a population of 50,000 or more, \$109,000 effective 1-1-23.													