

2019 Compliance Guides CITY  
2019 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.

2019 Compliance Guides **CITY COMPLIANCE GUIDE**

In addition to the updated City Compliance Guide, we have made available this 2019 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.

	Category	Non-compliance Noted / FY	FY19				FY20				FY21			
			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	
<b>AUDIT PLANNING:</b>														
1. Council Minutes:														
g. <b>(19)</b> Determine if ordinances or amendments to ordinances passed by the Council were published in accordance with Chapter 380.7(3) of the Code of Iowa.			2											



	Category	Non-compliance Noted / FY	FY19				FY20				FY21			
			Selected	Done By	WP Ref	Remarks	Selected	Done By	WP Ref	Remarks	Selected	Done By	WP Ref	Remarks
			<b>RISK</b>				<b>RISK</b>				<b>RISK</b>			
			<b>H</b>	<b>M</b>	<b>L</b>		<b>H</b>	<b>M</b>	<b>L</b>		<b>H</b>	<b>M</b>	<b>L</b>	
<b>TAX INCREMENT FINANCING (continued):</b>														
e. <b>(19)</b> If applicable, determine if the general obligation date certified is correct. Only the portion of the debt funded by TIF revenues should be certified. Any portion of the debt funded by levying debt service dollars should be excluded.														

	Cate- gory	Non-compl iance Noted / FY	FY19				FY20				FY21				
			Sele- cted	Done By	WP Ref	Remarks	Sele- cted	Done By	WP Ref	Remarks	Sele- cted	Done By	WP Ref	Remarks	
			<b>RISK</b>				<b>RISK</b>				<b>RISK</b>				
			<b>H</b>	<b>M</b>	<b>L</b>		<b>H</b>	<b>M</b>	<b>L</b>		<b>H</b>	<b>M</b>	<b>L</b>		
<b>DISBURSEMENTS/EXPENDITURES:</b>															
4. <b>(19)</b> For capital projects and other construction contracts (for bid/quote thresholds applicable prior to 1-1-19, refer to the 2018 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:															
1) <b>(19)</b> 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 (\$139,000 effective 1-1-19).															
2) <b>(19)</b> 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, \$48,000 effective 1-1-19 and Cities with a population of more than 50,000, \$69,000 effective 1-1-19).															

	Cate- gory	Non-compl iance Noted / FY	FY19				FY20				FY21			
			Sele- cted	Done By	WP Ref	Remarks	Sele- cted	Done By	WP Ref	Remarks	Sele- cted	Done By	WP Ref	Remarks
			<b>RISK</b>				<b>RISK</b>				<b>RISK</b>			
			<b>H</b>	<b>M</b>	<b>L</b>		<b>H</b>	<b>M</b>	<b>L</b>		<b>H</b>	<b>M</b>	<b>L</b>	
<b>DISBURSEMENTS/EXPENDITURES (continued):</b>														
b. <b>(19)</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 the threshold amount established by the bid threshold committee per Chapter 314.1B of the Code of Iowa. (Cities with a population of less than 50,000, \$57,000 effective 1-1-19 and Cities with a population of 50,000 or more, \$77,000 effective 1-1-19)			1											

	Cate- gory	Non-compl iance Noted / FY	FY19				FY20				FY21			
			Sele- cted	Done By	WP Ref	Remarks	Sele- cted	Done By	WP Ref	Remarks	Sele- cted	Done By	WP Ref	Remarks
			<b>RISK</b>				<b>RISK</b>				<b>RISK</b>			
			<b>H</b>	<b>M</b>	<b>L</b>		<b>H</b>	<b>M</b>	<b>L</b>		<b>H</b>	<b>M</b>	<b>L</b>	
<b>TRANSFERS:</b>														
1.	(19)	Trace all interfund transfers made on or after April 17, 2019 to an approved fund transfer resolution.	1											
2.	(19)	Review fund transfer resolution(s) to determine if the resolution includes a clear statement of the reason or purpose for the transfer, the name of the fund from which the transfer is originating, the name of the fund into which the transfer is being received and the dollar amount being transferred, in accordance with Iowa Administrative Code Section 545-2.1.	1											
3.	(19)	Determine if utility surplus transfers are properly approved by resolution and the resolution includes the calculation proving the surplus is in accordance with Iowa Administrative Code Sections 545-2.1 and 545-2.5(5).	1											