

Sample City CITY
2011 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.

	FY11	FY12
Incharge		
Manager		
Independent Reviewer		

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In addition to the updated City Compliance Guide, we have made available this 2011 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.

Sample City _____ **CITY 2011 COMPLIANCE GUIDE SUPPLEMENT**

	Category	Non-compliance Noted / FY	FY11				FY12			
			Selected	Done By	WP Ref	Remarks	Selected	Done By	WP Ref	Remarks
FUND BALANCE:										
1. (11) Review the reasonableness of TIF fund balances at year-end.										
b. (11) Determine whether existing balances are for debt associated with active TIF projects or whether the City has certified in excess of outstanding TIF debt.										
	2									

Risk: H M L

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