

		Non-compliance Noted / FY	FY18				FY19				FY20					
	Category		Selected	Done By	WP Ref	Remarks	Selected	Done By	WP Ref	Remarks	Selected	Done By	WP Ref	Remarks		
			<u>Risk:</u>	H	M	L		<u>Risk:</u>	H	M	L		<u>Risk:</u>	H	M	L
AUDIT PLANNING:																
1. Council Minutes:																
a. Determine and document if minutes were properly signed in accordance with Chapter 380.7 of the Code of Iowa.			2													
b. Determine, on a test basis, if meetings were preceded by proper notice. (Chapter 21.4 of the Code of Iowa).			2													
c. Determine if the minutes show information sufficient to indicate the vote of each member present as required by Chapter 21.3 of the Code of Iowa.			2													
d. Determine if the passage of ordinances, amendments or resolutions were by a majority vote of all the members of the Council rather than a majority vote of a quorum of the Council in accordance with Chapter 380.4 of the Code of Iowa.			2													
e. Determine if minutes document the Council followed proper proceedings for any closed sessions. (Chapter 21.5 of the Code of Iowa)																
1) The session was closed by affirmative roll call vote of at least two-thirds of the members.			2													
2) The specific exemption under Chapter 21.5 of the Code of Iowa was identified and documented.			2													
3) Final action was taken in open session.			2													

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AUDIT PLANNING (continued):															
f. Determine, on a test basis, if minutes were published (or posted) within 15 days of the meeting in accordance with Chapter 372.13(6) of the Code of Iowa and included:															
1) Total disbursements from each fund.															
2) A list of all claims allowed (including the reason for the claim).															
3) A summary of all receipts.															
2. 28E organizations, municipal utilities and Administrative Agencies:															
a. Determine if the City was a member of a Chapter 28E organization with gross receipts in excess of \$100,000 in a fiscal year.															
b. Determine if the City has a separate municipal utility and/or Administrative Agency per Chapter 392 of the Code of Iowa.															
1) If the City owns or operates a municipal utility providing telecommunication services, determine if the provisions of Chapter 388.10 of the Code of Iowa have been followed.															
2) If the City owns or operates a municipal utility providing telecommunication services, determine the City or the municipal utility annually certifies its compliance with Chapter 388.10 of the Code of Iowa and this certification is attested to by the Auditor of State or a Certified Public Accountant certified in Iowa.															

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			<u>Risk:</u>	H	M	L		<u>Risk:</u>	H	M	L		<u>Risk:</u>	H	M
AUDIT PLANNING (continued): c. If so, determine if arrangements have been made for an audit in accordance with Chapter 11.6 of the Code of Iowa.	1														