

2018 Compliance Guides **CITY COMPLIANCE GUIDE**

		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
			Risk: H M L				Risk: H M L				Risk: H M L			
DISBURSEMENTS/EXPENDITURES:														
1. For travel and questionable disbursements:														
a. Scan account detail for travel expenses and disbursements which may not meet public purpose criteria.	1													
b. Prepare workpapers, as necessary, to adequately document for report presentation.	1													
2. Review disbursements to determine if the City has incurred expenditures, including contributions to outside organizations, for economic development. If expenditures were incurred:														
a. Review for appropriateness and public purpose in accordance with Chapter 15A of the Code of Iowa.	3													
b. For contributions to outside organizations, determine the City received documentation of how the funds were used.	3													
3. If canceled checks are not received, are electronically retained check images (both front and back) received per Chapter 554D.114(5) of the Code of Iowa?	3													
4. For capital projects and other construction contracts (for bid/quote thresholds applicable prior to 1-1-15, refer to the 2014 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:	2													

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DISBURSEMENTS/EXPENDITURES (continued):														
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 (\$135,000 effective 1-1-15).	2													
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, \$47,000 effective 1-1-17 and Cities with a population of more than 50,000, \$67,000 effective 1-1-17.	2													
3) Determine the City advertised for sealed bids as provided in Chapter 26.3 of the Code of Iowa and posted a notice to bidders not less than 13 days but not more than 45 days before the date for filing bids.	2													
4) Determine the City published notice of the public hearing, including a description of the public improvement and its location, not less than 4 nor more than 20 days before the date of the hearing as provided in Chapters 26.12 and 362.3 of the Code of Iowa.	2													

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DISBURSEMENTS/EXPENDITURES (continued):														
5) Determine the City had an engineer licensed under Chapter 542B, a landscape architect licensed under Chapter 544B or an architect registered under Chapter 544A prepare the plans and specifications and calculate the estimated total cost of the proposed public improvement as required by Chapter 26.3 of the Code of Iowa.	2													
6) Determine the City awarded the contract for the public improvement to the lowest responsive, responsible bidder as required by Chapter 26.9 of the Code of Iowa.	2													
7) (18) For public improvement projects requiring competitive bids, determine the City 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													
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, \$55,000 effective 1-1-15 and Cities with a population of 50,000 or more, \$75,000 effective 1-1-15)														

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DISBURSEMENTS/EXPENDITURES (continued):														
1) For work performed by City employees, other than repair or maintenance work, determine the City filed a quotation for the work to be performed in the same manner as a contractor as required by Chapter 26.14(3)(a) of the Code of Iowa.	2													
2) Determine the City awarded the contract for the public improvement to the contractor submitting the lowest responsive, responsible quotation as required by Chapter 26.14(3)(b) of the Code of Iowa.	2													
c. Determine any enhancement payments made for early completion of the project did not exceed 10 percent of the value of the contract in accordance with Chapter 26.9 of the Code of Iowa.	3													
d. Determine the City applied for and received sales tax refunds on completed projects unless an exemption certificate was issued by the City for the contractor per Chapter 423.3(80)(b) of the Code of Iowa.	3													
e. For public improvement projects, including road, bridge and culvert projects, determine the City complied with requirements for the early release of retained funds in accordance with Chapter 26.13 of the Code of Iowa.	3													

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<b>DISBURSEMENTS/EXPENDITURES (continued):</b>														
f. Determine construction contracts do not contain clauses which would make the in-state construction contracts subject to the laws of another state or which require litigation, mediation, arbitration or other dispute resolution proceedings be conducted in another state in accordance with Chapter 537A.6 of the Code of Iowa.	3													
5. Determine mileage was paid at a rate approved by the City Council and was not in excess of the amount allowable under Internal Revenue Service rules as provided by Chapter 70A.9 of the Code of Iowa.	2													
6. Community Disaster Grants – Determine funds were disbursed in accordance with Iowa Administrative Code (IAC) Section 605 (Iowa Homeland Security and Emergency Management Agency) Chapter 13.4 and as specified in the grant application.	2													
7. Flood Mitigation Program – Determine funds were disbursed in accordance with Chapter 418.10 of the Code of Iowa.	3													
8. Reinvestment Project Fund – Determine funds were disbursed in accordance with the proposed project plans and Chapter 15J.7 of the Code of Iowa.	2													
9. Joint County-City Building – Determine funds were disbursed for the payment of annual rent and were in accordance with Chapter 346.27(22) of the Code of Iowa.	2													

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<b>DISBURSEMENTS/EXPENDITURES (continued):</b>														
10. Determine how the City is tracking the use of increased excise tax on motor fuel revenue pursuant to Chapter 312.2 of the Code of Iowa. Funds are to be used exclusively for critical road and bridge construction projects that significantly extend the life of such assets.			3											