

2021 Compliance Guides **CITY COMPLIANCE GUIDE**

		Non-compliance Noted/FY	FY21				FY22				FY23			
	Cate-gory		Sele-cted	Done By	WP Ref	Remarks	Sele-cted	Done By	WP Ref	Remarks	Sele-cted	Done By	WP Ref	Remarks
			<u>Risk:</u> H M L				<u>Risk:</u> H M L				<u>Risk:</u> H M L			
<b>BUDGETS:</b>														
1. Examine proof of publication for published budget and reconcile to adopted budget. Determine the tax levy adopted was not in excess of the estimate published in accordance with Chapter 384.16(5) of the Code of Iowa.	1													
2. (21) Determine hearings were held and publications were made in accordance with Chapter 384.16(3) of the Code of Iowa, for the following: (Notice of public hearing on the budget must be published not less than ten nor more than twenty days before the hearing.)	2													
a. Maximum levy notice.	2													
b. City Budget	2													
c. Adopted Budget by March 31 <sup>st</sup> (Per Governor's Emergency Proclamations April 30 <sup>th</sup> for FY2021 budgets)	2													
3. (21) Determine the maximum levy amounts were adopted by resolution	2													
4. (21) If the maximum levy amount increased more than 2% over the current year, determine the resolution was adopted by a supermajority (2/3 vote), which should be evident in the roll call vote listed on the resolution.	2													
5. Determine hearings were held and publications were made for budget amendments in accordance with Chapter 384.16 of the Code of Iowa.	3													
6. Determine if amendments were adopted before disbursements exceeded the function budget. (Chapter 384.20 of the Code of Iowa.).	1													

2021 Compliance Guides **CITY COMPLIANCE GUIDE**

		Non-compliance Noted/FY	FY21				FY22				FY23			
	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			
<b>BUDGETS (continued):</b>														
7. If an amendment was adopted, determine if it was adopted by May 31.	3													
a. If not, determine if amendment was protested.	3													
b. If protested, determine if a State Appeal Board decision was reached before June 30.	3													