

2020 Compliance Guides **CITY COMPLIANCE GUIDE**

		Non-compliance Noted/FY	FY20				FY21				FY22			
	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			
BUDGETS:														
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. Determine hearings were held and publications were made in accordance with Chapter 384.16(3) of the Code of Iowa. (Notice of public hearings on the budget must be published not less than ten nor more than twenty days before the hearing).														
3. Determine hearings were held and publications were made for budget amendments in accordance with Chapter 384.16 of the Code of Iowa.	3													
4. Determine if amendments were adopted before disbursements exceeded the function budget. (Chapter 384.20 of the Code of Iowa.).	1													
5. 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													