

2019 Compliance Guides **CITY COMPLIANCE GUIDE**

		Non-compliance Noted/FY	FY19				FY20				FY21			
	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			
TRANSFERS:														
1. (19) Trace all interfund transfers made on or after April 17, 2019 to an approved fund transfer resolution.	1													
2. (19) Review fund transfer resolution(s) to determine if the resolution includes a clear statement of the reason or purpose for the transfer, the name of the fund from which the transfer is originating, the name of the fund into which the transfer is being received and the dollar amount being transferred, in accordance with Iowa Administrative Code Section 545-2.1.	1													
3. (19) Determine if utility surplus transfers are properly approved by resolution and the resolution includes the calculation proving the surplus in accordance with Iowa Administrative Code Sections 545-2.1 and 545-2.5(5).	1													