

2019 Compliance Guides **CITY COMPLIANCE GUIDE**

|          |  | Non-compliance Noted/FY | FY19        |         |        |         | FY20        |         |        |         | FY21        |         |        |         |
|----------|--|-------------------------|-------------|---------|--------|---------|-------------|---------|--------|---------|-------------|---------|--------|---------|
|          | 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 |         |        |         |
| BUDGETS: |  |                         |             |         |        |         |             |         |        |         |             |         |        |         |
| 1.       | Examine proof of publication for published budget and reconcile to adopted budget. Notice of the public hearing on the original budget must be published not less than ten nor more than twenty days before the hearing in accordance with Chapter 384.16(3) of the Code of Iowa. 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.       | Compare property tax askings and total disbursements between the published budget and the budget certificate summary to determine tax askings and total disbursements were not increased after publication in accordance with Chapter 384.16(5) of the Code of Iowa.   | 1                       |             |         |        |         |             |         |        |         |             |         |        |         |
| 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                       |             |         |        |         |             |         |        |         |             |         |        |         |