

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 | | | |
| RECEIPTS/REVENUES: | | | | | | | | | | | | | | |
| 1. Property Tax: | | | | | | | | | | | | | | |
| a. Determine the proceeds of any special levies were expended in accordance with statutory provisions (e.g. Chapter 670 of the Code of Iowa for insurance premium levy.) | | | 2 | | | | | | | | | | | |
| b. Determine the City levied the minimum tax for the purpose of providing financial support to public libraries in accordance with Chapter 256.69 of the Code of Iowa. | | | 2 | | | | | | | | | | | |
| c. Determine voter approved levies were properly authorized in accordance with Chapter 384.12 of the Code of Iowa. | | | 2 | | | | | | | | | | | |
| 2. Other City Taxes: | | | | | | | | | | | | | | |
| a. Determine local option tax receipts were expended in accordance with local provisions. Obtain a copy of the ballot authorizing the local option tax. | | | 2 | | | | | | | | | | | |
| b. Determine hotel/motel tax receipts were credited to the General Fund in accordance with Chapter 423A.7(3) of the Code of Iowa and were expended in accordance with Chapter 423A.7(4) of the Code of Iowa. | | | 2 | | | | | | | | | | | |
| c. For utility franchise fees collected pursuant to an ordinance adopted or amended on or after 5-26-09, determine: | | | | | | | | | | | | | | |
| 1) The fee does not exceed 5% of gross revenues generated from sales of the franchisee in accordance with Chapter 364.2(4)(f) of the Code of Iowa. | | | 2 | | | | | | | | | | | |

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| RECEIPTS/REVENUES (continued): | | | | | | | | | | | | | | |
| 2) A revenue purpose statement was prepared and published prior to adopting or amending the fee in accordance with Chapter 364.2(4)(f) of the Code of Iowa. | 2 | | | | | | | | | | | | | |
| 3) The fees collected were credited to a utility franchise fee account within the General Fund and used in accordance with the City's revenue purpose statement and Chapter 384.3A of the Code of Iowa. | 2 | | | | | | | | | | | | | |
| 3. Enterprise revenues – Obtain a copy of rates and test rates charged against those authorized and determine rates were properly established by ordinance of the City Council or resolution of the Board of Trustees in accordance with Chapter 384.84 of the Code of Iowa. | 2 | | | | | | | | | | | | | |
| 4. Enterprise revenues – Review rate structure to determine rates are not discriminatory in accordance with Chapter 388.6 of the Code of Iowa. | 1 | | | | | | | | | | | | | |
| 5. Determine whether sales and hotel/motel taxes were collected on the appropriate transactions and remitted to the Iowa Department of Revenue in accordance with Chapters 423.2, 423.3 and 423A of the Code of Iowa. | 3 | | | | | | | | | | | | | |
| 6. Determine whether any sales tax revenue received pursuant to Chapter 418.13 of the Code of Iowa was deposited in the City's flood project fund. | 3 | | | | | | | | | | | | | |

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| RECEIPTS/REVENUES (continued): | | | | | | | | | | | | | | |
| | 7. Determine I-Jobs funds received were expended in accordance with the applicable agreement(s) and the City complied with any applicable reporting requirements. | 2 | | | | | | | | | | | | |
| | 8. Reinvestment Project Fund – Determine sales and hotel/motel taxes received from the Iowa Department of Revenue were deposited into a separate fund for reinvestment projects pursuant to Chapter 15J.7 of the Code of Iowa. | 2 | | | | | | | | | | | | |
| | 9. Joint County-City Building: | | | | | | | | | | | | | |
| | a. Determine any tax levy imposed under Chapter 346.27(22) of the Code of Iowa was deposited into a separate account in the City's Debt Service Fund. | 2 | | | | | | | | | | | | |
| | b. Determine any funds expended are for the payment of the annual rent and disbursed pursuant to Chapter 346.27(22) of the Code of Iowa. | 2 | | | | | | | | | | | | |