2020 Compliance Guides CITY

2020 COMPLIANCE GUIDE SUPPLEMENT

Purpose: To document new or revised compliance items to be tested and/or document testing.

Source: Workpapers as referenced.

Scope: Compliance items tested each year are based on risk assessment.

Conclusion: Compliance selections and/or testing is documented per Compliance Guide and workpapers.

In addition to the updated City Compliance Guide, we have made available this 2020 City Compliance Guide Supplement which details all changes made to the prior year City Compliance Guide. This Supplement may be used to update the prior year Compliance Guide in lieu of completing a new guide each year.

|  |  | **Non-compliance Noted/FY** | **FY20** | **FY21** | **FY22** |
| --- | --- | --- | --- | --- | --- |
|  | **Cate-gory** | **Sele-cted** | **DoneBy** | **WPRef** | **Remarks** | **Sele-cted** | **DoneBy** | **WPRef** | **Remarks** | **Sele-cted** | **DoneBy** | **WPRef** | **Remarks** |
|  |  |  | **RISK** |  | **RISK** |  | **RISK** |  |
|  |  |  | **H** | **M** | **L** |  | **H** | **M** | **L** |  | **H** | **M** | **L** |  |
| **DISBURSEMENTS/EXPENDITURES:** |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 4. For capital projects and other construction contracts (for bid/quote thresholds applicable prior to 1-1-20, refer to the 2019 Compliance Guide): |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| a. Determine the City complied with public hearing and bidding requirements in accordance with Chapters 26.3 through 26.13 of the Code of Iowa, including: | 2 |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 1) For public improvements (other than road, bridge and culvert projects) with an estimated total cost in excess of the competitive bid threshold in Chapter 26.3 of the Code of Iowa or as established in Chapter 314.1B of the Code of Iowa ($139,000 effective 1-1-19). | 2 |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 2) For contracts for road, bridge or culvert construction work where the engineer’s estimate exceeds the amount established by the bid threshold committee per Chapter 314.1B of the Code of Iowa. (Cities with a population of 50,000 or less, $50,000 effective 1-1-20 and Cities with a population of more than 50,000, $72,000 effective 1-1-20. | 2 |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| **DISBURSEMENTS/EXPENDITURES (continued):** |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| b. Determine the City received competitive quotes for public improvement projects (other than road, bridge and culvert projects) in accordance with Chapter 26.14 of the Code of Iowa for projects with estimated costs less than required bid thresholds but greater than the threshold amount established by the bid threshold committee per Chapter 314.1B of the Code of Iowa. (Cities with a population of less than 50,000, $57,000 effective 1-1-19 and Cities with a population of 50,000 or more, $77,000 effective 1-1-19 – no change in 2020) | 1 |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 10. Determine if the City obtained IRS FormW-9 for all businesses (vendors), including nonemployee individuals, such as freelancers or independent contractors. | 2 |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 11. Determine if the City prepared IRS Form 1099 for all outside services of $600 or more for all businesses (vendors), including nonemployee individuals such as freelancers or independent contractors. | 2 |  |  |  |  |  |  |  |  |  |  |  |  |  |