

**403.23 Audit — certificate of compliance.**

1. Each municipality that has established an urban renewal area that utilizes, or plans to utilize, revenues from the special fund created in section 403.19, shall make an annual certification of compliance with this section. For any year in which the municipality is audited in accordance with section 11.6, such certification shall be audited as part of the municipality's audit.

2. The certification required under this section shall include such information or documentation deemed appropriate by the auditor of state including but not limited to the information required to be reported under section 331.403, subsection 3, or section 384.22, subsection 2, as applicable.

3. The auditor of state shall adopt rules necessary to implement this section.

2012 Acts, ch 1124, §22