

**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](#)