



**OFFICE OF AUDITOR OF STATE**  
STATE OF IOWA

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RE: New Legislation – 28E Entities

House File 808 was enacted during the 2007 legislation session and the following provisions amending Chapter 28E of the Code of Iowa were effective May 11, 2007.

HF 808 amended Chapter 28E.6(2) as follows:

“The joint board specified in the agreement shall be a governmental body for the purposes of chapter 21 and the entity created shall be a government body for purposes of chapter 22 unless the entity created or agreement includes public agencies from more than one state.”

HF 808 also amended Chapter 28E.6(3) as follows:

3. a. “A summary of the proceedings of each regular, adjourned, or special meeting of the joint board of the entity created in the agreement, including a schedule of bills allowed, shall be published after adjournment of the meeting in one newspaper of general circulation within the geographic area served by the joint board of the entity created in the agreement. The summary of the proceedings shall include the date, time, and place the meeting was held, the members present, and the actions taken at the meeting. The joint board of the entity created in the agreement shall furnish the summary of the proceedings to be submitted for publication to the newspaper within twenty days following the adjournment of the meeting. The publication of the schedule of bills allowed shall include a list of all salaries paid for services performed, showing the amount paid. The publication of the schedule of bills allowed may consolidate amounts paid to the same claimant if the purpose of the individual bills is the same. However, the names and gross salaries of persons regularly employed by the entity created in the agreement shall only be published annually.”

3. b. “An entity created which had a cash balance, including investments, of less than one hundred thousand dollars at the end of the previous fiscal year and which had total expenditures of less than one hundred thousand dollars during the prior fiscal year is not required to publish as required in paragraph “a”. However, such an entity shall file without charge, in an electronic format, the information described in paragraph “a” with the office of the county recorder in the most populous county served by the entity. The county recorder shall make the information submitted available to the public, which information shall also include access to a copy of the agreement creating the entity.”

3. c. “This subsection shall not apply to an entity created in an agreement that includes public agencies from more than one state or to a contract entered into pursuant to section 28E.12.”

Chapter 11.6 of the Code of Iowa requires annual audits of 28E entities with gross receipts in excess of \$100,000 in a fiscal year. Therefore, the new requirements in Chapter 28E.6(3)(b) may not affect most audits of 28E entities.

If you have any questions, please contact our office at 515-281-5834.