

2021 Compliance Guides **COUNTY COMPLIANCE GUIDE**

			FY21				FY22				FY23			
	Cate- gory	Non-compl- iance Noted/FY	Sele- cted	Done By	WP Ref	Remarks	Sele- cted	Done By	WP Ref	Remarks	Sele- cted	Done By	WP Ref	Remarks
			RISK				RISK				RISK			
			H	M	L		H	M	L		H	M	L	
<b>AUDIT PLANNING:</b>  1. Board Minutes:  a. Determine, on a test basis, if meetings were preceded by proper public notice in accordance with Chapter 21.4 of the Code of Iowa.  b. Determine and document whether minutes were published as required by Chapter 349.18 of the Code of Iowa. Published minutes need to include the reasons for claims and either a summary for all resolutions or the complete text of resolutions adopted by the Board.  c. Determine if minutes document the Board followed proper proceedings for any closed sessions. (Chapter 21.5 of the Code of Iowa) 1) The session was closed by affirmative roll call vote of at least two-thirds of the Board members. 2) The specific exemption under Chapter 21.5 of the Code of Iowa was identified and documented. 3) Final action was taken in open session  d. Determine the minutes show information sufficient to indicate the vote of each member present as required by Chapter 21.3 of the Code of Iowa.														
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