			FY17				FY18				FY19			
	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			
AUDIT PLANNING:			H	M	L		H	M	L		H	M	L	
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.	2													
b. Determine and document whether minutes were published (including the reason for the claim) as required by Chapter 349.18 of the Code of Iowa.	2													
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													
2) The specific exemption under Chapter 21.5 of the Code of Iowa was identified and documented.	2													
3) Final action was taken in open session	2													
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.	2													
2. 28E Organizations:														
a. Determine if the County is a fiscal agent for any separate Boards or Chapter 28E organizations with gross receipts in excess of $100,000 in a fiscal year.	1													
b. If so, determine if arrangements have been made for an audit of the 28E organization in accordance with Chapter 11.6 of the Code of Iowa.	1													