

## SCHEDULE OF AUDIT FINDINGS AND RESPONSES

### Stevens County January 1, 2021 through December 31, 2021

- 2021-001    The County did not comply with the Open Public Meetings Act's requirements to promptly record meeting minutes and make them open to public inspection.**

#### *Background*

Stevens County serves more than 46,000 residents in northeastern Washington. An elected, three-member Board of Commissioners governs the County, which had annual expenditures of more than \$50 million in fiscal year 2021.

Under the Open Public Meetings Act (OPMA) (RCW 42.30.035), the County is required to promptly record minutes of regular and special meetings, and to make those minutes open to public inspection. The intent of this law is to ensure citizens have access to their governments' actions and deliberations.

#### *Description of Condition*

The County's original meeting minutes were not readily available for public inspection. At the end of our financial statement and federal compliance audit of the County in September 2022, we reviewed its meeting minutes for subsequent events. We found the County's public website was missing minutes for 17 meetings held between October 2021 and September 2022. We requested these meeting minutes from the County, and staff were unable to provide any of them. Further, during our review of minutes for the planning of the County's accountability audit in October 2022, we found minutes were missing for an additional five meetings. The County was also unable to provide these minutes.

#### *Cause of Condition*

Due to Commissioners' and their office staff's COVID-19-related absences, the County fell behind on completing the minutes and posting them at the end of fiscal year 2021. Additionally, the County Commissioners' office experienced staff turnover and had three different clerks between June 2021 and January 2023. Each

of these clerks had to be trained on completing and posting meeting minutes to the County's website, further delaying the process.

### ***Effect of Condition***

By not posting meeting minutes timely for public inspection, the County did not meet the intent of the OPMA. When the County does not keep meeting minutes, it has no official record of what business was conducted. This limits transparency and the public's access to information about the County's business discussions and official decisions.

### ***Recommendation***

We recommend the County comply with the OPMA by promptly completing and posting its meeting minutes timely to ensure they are open to public inspection.

### ***County's Response***

### ***Auditor's Remarks***

### ***Applicable Laws and Regulations***

RCW 42.30.035 – Open Public Meetings Act – Minutes.