



OFFICE OF AUDITOR OF STATE
STATE OF IOWA

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Auditor of State

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NEWS RELEASE

FOR RELEASE _____ May 21, 2014

Contact: Andy Nielsen
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Auditor of State Mary Mosiman today released an audit report on the Taylor County Early Childhood Iowa Area for the year ended June 30, 2013.

The Taylor County Early Childhood Iowa Area is established under Chapter 256I of the Iowa Code. The purpose of the Taylor County Early Childhood Iowa Area is to improve the well-being and quality of life of young children, age 0-5, and their families, reduce barriers to community efforts and improve the efficiency and effectiveness of local education, health and human services programs within Taylor County.

The Area's revenues totaled \$111,538 for the year ended June 30, 2013, a 1.2% decrease from the prior year, and included state grants of \$111,426. Expenses for the year ended June 30, 2013 totaled \$123,159, a 4.1% increase from the prior year.

A copy of the audit report is available for review in the Taylor County Early Childhood Iowa Area Office, in the Office of Auditor of State and on the Auditor of State's web site at <http://auditor.iowa.gov/reports/1333-0058-B000.pdf>.

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TAYLOR COUNTY EARLY CHILDHOOD IOWA AREA

**INDEPENDENT AUDITOR'S REPORTS
BASIC FINANCIAL STATEMENTS AND
SCHEDULE OF FINDINGS**

JUNE 30, 2013

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Taylor County Early Childhood Iowa Area

Officials

| <u>Name</u> | <u>Title</u> | <u>Term Expires</u> |
|---------------|--------------------|---------------------|
| Marti Cordell | Chairperson | June 30, 2013 |
| Bonnie Godden | Vice Chairperson | June 30, 2013 |
| Laura Moyer | Secretary | June 30, 2013 |
| John Beran | Member | June 30, 2013 |
| Jill Breach | Member | June 30, 2013 |
| Derek Morris | Member | June 30, 2013 |
| Dana Nally | Member | June 30, 2013 |
| Rene Rogers | Member | June 30, 2013 |
| Jenny Ernst | Executive Director | June 30, 2013 |

Taylor County Early Childhood Iowa Area



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Independent Auditor's Report

To the Members of the Taylor County Early
Childhood Iowa Area Board:

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities and each major fund of the Taylor County Early Childhood Iowa Area as of and for the year ended June 30, 2013, and the related Notes to Financial Statements, which collectively comprise the Area's basic financial statements listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with U.S. generally accepted accounting principles. This includes the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with U.S. generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Area's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Area's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of the Taylor County Early Childhood Iowa Area as of June 30, 2013, and the respective changes in its financial position for the year then ended in accordance with U.S. generally accepted accounting principles.

Other Matters


Required Supplementary Information

The Taylor County Early Childhood Iowa Area Board has omitted Management's Discussion and Analysis that U.S. generally accepted accounting principles require to be presented to supplement the basic financial statements. Such information, although not a required part of the basic financial statements, is required by the Governmental Accounting Standards Board which considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic or historical context. Our opinion on the basic financial statements is not affected by this omitted information.

Other Reporting Required by Government Auditing Standards

In accordance with Government Auditing Standards, we have also issued our report dated April 29, 2014 on our consideration of the Taylor County Early Childhood Iowa Area's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the Taylor County Early Childhood Iowa Area's internal control over financial reporting and compliance.


MARY MOSIMAN, CPA
Auditor of State


WARREN G. JENKINS, CPA
Chief Deputy Auditor of State

April 29, 2014

Basic Financial Statements

Exhibit A

Taylor County Early Childhood Iowa Area

Statement of Net Position

June 30, 2013

Assets

Cash \$ 32,077

Liabilities

Accounts payable 29,058

Net Position

Restricted for grant purposes \$ 3,019

See notes to financial statements.

Taylor County Early Childhood Iowa Area

Statement of Activities

Year ended June 30, 2013

| | Expenses | Operating Grants and Restricted Interest | Net (Expense) Revenue and Change in Net Position |
|---|-------------------|---|---|
| Functions/Programs: | | | |
| Governmental activities: | | | |
| Early childhood | \$ 11,714 | 8,178 | (3,536) |
| Family support and parent education | 44,207 | 43,894 | (313) |
| Preschool support for low income families | 19,273 | 19,273 | - |
| Quality improvement | 37,855 | 33,122 | (4,733) |
| Other program services | 6,052 | 3,972 | (2,080) |
| Administration | 4,133 | 3,099 | (1,034) |
| Total | <u>\$ 123,234</u> | <u>111,538</u> | <u>(11,696)</u> |
| Net position beginning of year | | | <u>14,715</u> |
| Net position end of year | | | <u>\$ 3,019</u> |

See notes to financial statements.

Taylor County Early Childhood Iowa Area

Balance Sheet
Governmental Funds

June 30, 2013

| | Special Revenue | | Total |
|--|-----------------|--------------|--------|
| | Early Childhood | School Ready | |
| Assets | | | |
| Cash | \$ 8,131 | 23,946 | 32,077 |
| Liabilities and Fund Balances | | | |
| Liabilities: | | | |
| Accounts payable | \$ 8,123 | 20,935 | 29,058 |
| Fund balances: | | | |
| Restricted for grant purposes | 8 | 3,011 | 3,019 |
| Total liabilities and fund balances | \$ 8,131 | 23,946 | 32,077 |

See notes to financial statements.

Taylor County Early Childhood Iowa Area

Year ended June 30, 2013

| | Special Revenue | | Total |
|---|-----------------|--------------|----------|
| | Early Childhood | School Ready | |
| Revenues: | | | |
| State of Iowa grants: | | | |
| Early childhood | \$ 7,663 | - | 7,663 |
| Family support and parent education | - | 43,894 | 43,894 |
| Preschool support for low income families | - | 19,273 | 19,273 |
| Quality improvement | - | 33,122 | 33,122 |
| Other program services | - | 3,972 | 3,972 |
| Allocation for administration | 403 | 3,099 | 3,502 |
| Total State of Iowa grants | 8,066 | 103,360 | 111,426 |
| Interest on investments | 8 | 104 | 112 |
| Total revenues | 8,074 | 103,464 | 111,538 |
| Expenditures: | | | |
| Program services: | | | |
| Early childhood | 11,714 | - | 11,714 |
| Family support and parent education | - | 44,207 | 44,207 |
| Preschool support for low income families | - | 19,273 | 19,273 |
| Quality improvement | - | 37,855 | 37,855 |
| Other program services | - | 6,052 | 6,052 |
| Administration | 701 | 3,432 | 4,133 |
| Total expenditures | 12,415 | 110,819 | 123,234 |
| Change in fund balances | (4,341) | (7,355) | (11,696) |
| Fund balances beginning of year | 4,349 | 10,366 | 14,715 |
| Fund balances end of year | \$ 8 | 3,011 | 3,019 |

See notes to financial statements.

Taylor County Early Childhood Iowa Area

Notes to Financial Statements

June 30, 2013

(1) Summary of Significant Accounting Policies

The Taylor County Early Childhood Iowa Area (Area) is established under Chapter 256I of the Code of Iowa. The goal of the Area is to improve the well-being and quality of life for young children, age 0-5, and their families, reduce barriers to community efforts and improve the efficiency and effectiveness of local education, health and human services programs. The Area is funded by allocations of federal and state block grants.

An autonomous Board with a minimum of nine citizens from Taylor County governs the Taylor County Early Childhood Iowa Area. The Taylor County Early Childhood Iowa Area Board is comprised of an elected official from the County and one representative each from early care, education, health, human services, business and faith interest and a parent of young children.

The Area designated Tinker Tots Preschool, Inc., a nonprofit corporation, as fiscal agent to administer the grant funds as permitted by Chapter 256I.8(1a) of the Code of Iowa.

The Area's financial statements are prepared in conformity with U.S. generally accepted accounting principles as prescribed by the Governmental Accounting Standards Board. The financial statements of the Taylor County Early Childhood Iowa Area are intended to present the financial position and the changes in financial position of only that portion of the fiscal agent's financial activity attributable to the transactions of the Early Childhood and School Ready grants, which are reported in separate Special Revenue Funds.

A. Reporting Entity

For financial reporting purposes, the Taylor County Early Childhood Iowa Area has included all funds, organizations, agencies, commissions, and authorities. The Area has also considered all potential component units for which it is financially accountable and other organizations for which the nature and significance of their relationship with the Area are such that exclusion would cause the Area's financial statements to be misleading or incomplete. The Governmental Accounting Standards Board has set forth criteria to be considered in determining financial accountability. These criteria include appointing a voting majority of an organization's governing body and (1) the ability of the Area to impose its will on that organization or (2) the potential for the organization to provide specific benefits to or impose specific financial burdens on the Area. The Area has no component units which meet the Governmental Accounting Standards Board criteria.

B. Basis of Presentation

Entity-wide financial statements – The Statement of Net Position and the Statement of Activities report information on all of the activities of the Area.

The Statement of Net Position presents the Area's assets and liabilities, with the difference reported as net position. Restricted net position results when constraints placed on net position use are either externally imposed or are imposed by law through constitutional provisions or enabling legislation.

The Statement of Activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those clearly identifiable with a specific function. Program revenues include grants, contributions and interest restricted to meeting the operational or capital requirements of a particular function. Unrestricted interest income and other items not properly included among program revenues are reported as general revenues.

Fund Financial Statements – Separate financial statements are provided for governmental funds. Major individual governmental funds are reported as separate columns in the fund financial statements.

The Area reports the following major governmental funds:

Special Revenue:

The Early Childhood Fund is used to account for funds allocated from the Iowa Department of Human Services to enhance the capacity and quality of child care services to help parents obtain or retain employment.

The School Ready Fund is used to account for funds allocated from the Iowa Department of Education to support a comprehensive school ready children plan designed by the Area Board.

C. Measurement Focus and Basis of Presentation

The entity-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been satisfied.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current year or soon enough thereafter to pay liabilities of the current year. For this purpose, the Area considers revenues to be available if they are collected within 60 days after year end.

Intergovernmental revenues (shared revenues, grants and reimbursements from other governments) and interest associated with the current fiscal period are all considered to be susceptible to accrual. All other revenue items are considered to be measurable and available only when cash is received by the Area.

Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, principal and interest on long-term debt, claims and judgments and compensated absences are recognized as expenditures only when payment is due. Capital asset acquisitions are reported as expenditures in governmental funds. Proceeds of general long-term debt and acquisitions under capital leases are reported as other financing sources.

D. Fund Balance

In the governmental fund financial statements, fund balances are classified as restricted. This amount is restricted to specific purposes when constraints placed on the use of the resources are either externally imposed by creditors, grantors or state or federal laws or are imposed by law through constitutional provisions or enabling legislation.

(2) Cash

The Area's deposits in banks at June 30, 2013 were entirely covered by federal depository insurance.

(3) Risk Management

The Area is exposed to various risks of loss related to torts; theft, damage to and destruction of assets; errors and omissions; injuries to employees; and natural disasters. These risks are covered by the purchase of commercial insurance. The Area assumes liability for any deductibles and claims in excess of coverage limitations. Settled claims from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

(4) Subsequent Event

Beginning July 1, 2013, the Taylor County Early Childhood Iowa Area merged with Ringgold, Union and Adams Counties to form a single Early Childhood Iowa Area.

**Independent Auditor's Report on Internal Control
over Financial Reporting and on Compliance and Other Matters
Based on an Audit of Financial Statements Performed in Accordance with
Government Auditing Standards**

Taylor County Early Childhood Iowa Area



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Independent Auditor's Report on Internal Control
over Financial Reporting and on Compliance and Other Matters
Based on an Audit of Financial Statements Performed in Accordance with
Government Auditing Standards

To the Members of the Taylor County Early Childhood Iowa Area:

We have audited in accordance with U.S. generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States, the financial statements of the Taylor County Early Childhood Iowa Area as of and for the year ended June 30, 2013, and the related Notes to Financial Statements, which collectively comprise the Area's basic financial statements, and have issued our report thereon dated April 29, 2014.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Taylor County Early Childhood Iowa Area's internal control over financial reporting to determine the audit procedures appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Taylor County Early Childhood Iowa Area's internal control. Accordingly, we do not express an opinion on the effectiveness of the Taylor County Early Childhood Iowa Area's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as described in the accompanying Schedule of Findings, we identified deficiencies in internal control we consider to be material weaknesses and significant deficiencies.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility a material misstatement of the Taylor County Early Childhood Iowa Area's financial statements will not be prevented or detected and corrected on a timely basis. We consider the deficiencies in the Taylor County Early Childhood Iowa Area's internal control described in the accompanying Schedule of Findings as items (A) through (C) to be material weaknesses.

A significant deficiency is a deficiency, or a combination of deficiencies, in internal control which is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the deficiencies described in the accompanying Schedule of Findings as items (D) through (F) to be significant deficiencies.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Taylor County Early Childhood Iowa Area's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, non-compliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of non-compliance or other matters required to be reported under Government Auditing Standards. However, we noted a certain immaterial instance of non-compliance or other matters which is described in the accompanying Schedule of Findings.

Comments involving statutory and other legal matters about the Area's operations for the year ended June 30, 2013 are based exclusively on knowledge obtained from procedures performed during our audit of the financial statements of the Area. Since our audit was based on tests and samples, not all transactions that might have had an impact on the comments were necessarily audited. The comments involving statutory and other legal matters are not intended to constitute legal interpretations of those statutes.

Taylor County Early Childhood Iowa Area's Responses to the Findings


The Taylor County Early Childhood Iowa Area's responses to the findings identified in our audit are described in the accompanying Schedule of Findings. The Taylor County Early Childhood Iowa Area's responses were not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on them.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing and not to provide an opinion on the effectiveness of the Area's internal control or on compliance. This report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the Area's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

We would like to acknowledge the many courtesies and assistance extended to us by personnel of the Taylor County Early Childhood Iowa Area during the course of our audit. Should you have any questions concerning any of the above matters, we shall be pleased to discuss them with you at your convenience.


MARY MOSIMAN, CPA
Auditor of State


WARREN G. JENKINS, CPA
Chief Deputy Auditor of State

April 29, 2014

Taylor County Early Childhood Iowa Area

Schedule of Findings

Year ended June 30, 2013

Findings Related to the Financial Statements:

INTERNAL CONTROL DEFICIENCIES:

(A) Segregation of Duties – One important element in designing internal control to safeguard assets and reasonably ensure the reliability of the accounting records is the concept of segregation of duties. When duties are properly segregated, the activities of one employee act as a check of those of another. One person has control over each of the following areas:

- (1) Cash – reconciling bank accounts, initiating cash receipt and disbursement transactions and handling and recording cash.
- (2) Receipts – collecting, depositing and posting.
- (3) Disbursements – preparing and signing checks, recording disbursements and reconciling bank statements.

Recommendation – We realize segregation of duties is difficult with a limited number of employees. However, the Area should review its control activities to obtain the maximum internal control possible under the circumstances utilizing currently available staff, including elected officials and/or Board members. Evidence of review of reconciliations should be documented by the signature or initials of the independent reviewer and the date of the review.

Response – The Taylor County Early Childhood Iowa Board merged with the Quad Counties Board effective July 1, 2013. We will inform the new Board of the above recommendation.

Conclusion – Response accepted.

(B) Monthly Bank Reconciliations – Monthly bank reconciliations were not performed during fiscal year 2013.

Recommendation – Monthly bank reconciliations should be performed and reviewed by an independent person to help ensure the financial statements are accurate. Reviews should be documented by the signature or initials of the reviewer and the date of review.

Response – The Taylor County Early Childhood Iowa Board merged with the Quad Counties Board effective July 1, 2013. We will inform the new Board of the above recommendation.

Conclusion – Response accepted.

(C) Annual Report – Fund Balances – Section 256I.8 of the Code of Iowa states, in part, the Early Childhood Iowa Area Board shall “submit an annual report on the effectiveness of the community plan in addressing school readiness and children’s health and safety needs to the state board and to the local government bodies in the area.” The annual report template is provided on the Department of Management’s Early Childhood Iowa website.

Taylor County Early Childhood Iowa Area

Schedule of Findings

Year ended June 30, 2013

The annual report submitted to the Department of Management for fiscal year 2013 did not reconcile to the Area's financial activity. The ending fund balance reported on the annual report for fiscal year 2013 was overstated by \$8,926 for the School Ready Fund. In addition, the amount reported for total School Ready expenditures was understated by \$1,634. Adjustments were subsequently made by the Area to properly report expenditures and the ending fund balance in the financial statements.

Recommendation – The Area should review and reconcile the annual report with the Area's general ledger and balances per the year-end bank statements adjusted for outstanding accruals and make appropriate corrections to the annual report. In addition, the Area Board should contact the Early Childhood Iowa Office within the Department of Management to determine the appropriate resolution.

Response – The Taylor County Early Childhood Iowa Board merged with the Quad Counties Board effective July 1, 2013. We will inform the new Board of the above recommendation.

Conclusion – Response acknowledged.

- (D) Contractor Insurance – The Department of Management's Early Childhood Iowa website provides guidance for local areas regarding contracting for services. Per this guidance, contracts are to include an insurance clause covering the contractor's work during the entire term of the contract for all contracts exceeding \$1,000. During fiscal year 2013, the Area Board contracted with five providers for services in excess of \$1,000. An insurance clause was not included in any of the five contracts to ensure adequate insurance coverage was maintained.

Recommendation – The Area should ensure each contractor providing services maintains adequate insurance coverage. Documentation should be maintained to support the contractor's compliance.

Response – The Taylor County Early Childhood Iowa Board merged with the Quad Counties Board effective July 1, 2013. We will inform the new Board of the above recommendation.

Conclusion – Response accepted.

- (E) Lack of Written Policies and Procedures – The Area has not adopted written policies and procedures regarding acceptable business practices, conflicts of interest and a Code of Conduct.

Recommendation – The Area should include the above items in its written policies and procedures manual.

Response – The Taylor County Early Childhood Iowa Board merged with the Quad Counties Board effective July 1, 2013. We will inform the new Board of the above recommendation.

Conclusion – Response accepted.

Taylor County Early Childhood Iowa Area

Schedule of Findings

Year ended June 30, 2013

- (F) Electronic Check Retention – Chapter 554D.114 of the Code of Iowa allows the Area to retain canceled checks in an electronic format and requires retention in this manner to include an image of both the front and back of each canceled check.

Recommendation – The Area should obtain and retain an image of both the front and back of each canceled check, as required.

Response – The Taylor County Early Childhood Iowa Board merged with the Quad Counties Board effective July 1, 2013. We will inform the new Board of the above recommendation.

Conclusion – Response accepted.

INSTANCES OF NON-COMPLIANCE:

No matters were reported.

Other Findings Related to Required Statutory Reporting:

- (1) Questionable Expenses – No expenses we believe may not meet the requirements of public purpose as defined in an Attorney General's opinion dated April 25, 1979 were noted.
- (2) Travel Expense – No expenditures of Area money for travel expenses of spouses of Area officials or employees were noted.
- (3) Administrative Expenses – In accordance with guidelines established by the Early Childhood Iowa State Board, administrative expenses are limited to 5% of the annual early childhood funds the Area receives and 3% of the annual school ready funds the Area receives. During fiscal year 2013, the Area exceeded these limits by \$631.

Recommendation – The Area should ensure the established limits for administrative expenses are not exceeded. In addition, the Area Board should contact the Early Childhood Iowa Office, Department of Management, to determine the appropriate resolution.

Response – The Taylor County Early Childhood Iowa Board merged with the Quad Counties Board effective July 1, 2013. We will inform the new Board of the above recommendation.

Conclusion – Response accepted.

Taylor County Early Childhood Iowa Area

Staff

This audit was performed by:

Suzanne R. Dahlstrom, CPA, Manager
Thomas S. Hebert, Staff Auditor
Ben James, Assistant Auditor



Andrew E. Nielsen, CPA
Deputy Auditor of State