



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

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Des Moines, Iowa 50319-0004

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Mary Mosiman, CPA  
Auditor of State

Contact: Mary Mosiman  
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FOR RELEASE \_\_\_\_\_ September 1, 2015

Auditor of State Mary Mosiman today released a reaudit report on Sioux County for the period July 1, 2012 through June 30, 2013. The reaudit also covered certain items applicable to the years ended June 30, 2011 through 2014. The reaudit was performed at the request of petitioners pursuant to Section 11.6(4)(a)(3) of the *Code of Iowa*.

No items of non-compliance were identified during the performance of the reaudit.

A copy of the reaudit report is available for review in the County Auditor's Office, in the Office of Auditor of State, and on the Auditor of State's web site at <http://auditor.iowa.gov/specials/1310-0084-T00Z.pdf>.

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**SIoux COUNTY**  
**AUDITOR OF STATE'S REPORT ON REAUDIT**  
**FOR THE PERIOD**  
**JULY 1, 2012 THROUGH JUNE 30, 2013**

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**Sioux County**

**Officials**

**(Before January 2013)**

<u>Name</u>	<u>Title</u>	<u>Term Expires</u>
Al Bloemendaal	Board of Supervisors	Jan 2013
John Degan	Board of Supervisors	Jan 2013
Mark Sybesma	Board of Supervisors	Jan 2013
Arlyn Klienwolterink	Board of Supervisors	Jan 2015
Dennis Wright	Board of Supervisors	Jan 2015
Lois Huitink	County Auditor	Jan 2013
Randall Jacobsma	County Treasurer	Jan 2015
Anita Van Bruggen	County Recorder	Jan 2015
Dan Altena	County Sheriff	Jan 2013
Coleman McAllister	County Attorney	Jan 2015
Ross Simmelink	County Assessor	Jan 2016

**(After January 2013)**

Arlyn Klienwolterink	Board of Supervisors	Jan 2015
Dennis Wright	Board of Supervisors	Jan 2015
Al Bloemendaal	Board of Supervisors	Jan 2017
John Degan	Board of Supervisors	Jan 2017
Mark Sybesma	Board of Supervisors	Jan 2017
Lois Huitink	County Auditor	Jan 2017
Randall Jacobsma	County Treasurer	Jan 2015
Anita Van Bruggen	County Recorder	Jan 2015
Dan Altena	County Sheriff	Jan 2017
Coleman McAllister	County Attorney	Jan 2015
Ross Simmelink	County Assessor	Jan 2016

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Auditor of State's Report on Reaudit

To the Officials of Sioux County:

We received a request to perform a reaudit of Sioux County (County) in accordance with Section 11.6(4)(a)(3) of the *Code of Iowa*. As a result, we performed a review of the audit report for the year ended June 30, 2013 and the workpapers prepared by the County's Certified Public Accounting firm to determine whether the CPA firm addressed any or all of the specific issues identified in the request for reaudit during the annual audit of the County. Based on this review and our review of the preliminary information available, we determined a partial reaudit was necessary to further investigate specific issues identified in the request for reaudit. Accordingly, we have applied certain tests and procedures to selected accounting records and related information of the County for the period July 1, 2012 through June 30, 2013 and the years ended June 30, 2011 through 2014, as noted.

The procedures we performed are summarized as follows:


1. Interviewed personnel from the County Sheriff's office to determine the types of services and fees charged to private attorneys for services provided by the County Sheriff's office.
2. Scanned the County Sheriff's receipt journal to determine the attorney service fees collected.
3. Examined attorney billing statements and traced selected billings to proper collection, posting and deposit.
4. Reviewed the fiscal year 2013 Notice of Public Hearing-Budget Estimate (original fiscal 2013 budget) and interviewed the County Auditor regarding the budgeted deficit balance.
5. Reviewed the "Actual 2012/2013" column in the fiscal year 2015 adopted budget summary and interviewed the County Auditor regarding the beginning balance amount used in this column when preparing the fiscal year 2015 budget.
6. Reviewed the fiscal year 2013 Treasurer's semi-annual settlement to determine whether the settlement included all required funds and whether the reported fund balances were supported by County records.
7. Reviewed changes in General Fund and Special Revenue, Road Use Tax Fund expenditures from fiscal year 2013 to fiscal year 2014 and interviewed County personnel to determine reasons for significant increases.
8. Reviewed the General Fund balances for fiscal years 2011 through 2014 and interviewed the County Auditor to determine the reasons for the decline in these balances.


9. Reviewed documents establishing the Sioux County Regional Airport (Airport) to determine the type of entity established and its relationship with the County.
10. Reviewed the minutes of the Board of Supervisor meetings to determine the purpose of the County's \$2,800,000 loan to the Airport and whether the loan was authorized by the Board.
11. Interviewed the County Sheriff to obtain an understanding of the County's process for disposing of County equipment and to determine whether any guns or other equipment held by the County Sheriff's Office had been sold in recent years.

No items of non-compliance were identified during the performance of the specific procedures listed above.

The procedures described above do not constitute an audit of financial statements conducted in accordance with U.S. generally accepted auditing standards. Had we performed additional procedures, or had we performed an audit of the County, additional matters might have come to our attention that would have been reported to you.

We would like to acknowledge the assistance extended to us by personnel of the County during the course of the reaudit.

  
MARY MOSIMAN, CPA  
Auditor of State

  
WARREN G. JENKINS, CPA  
Chief Deputy Auditor of State

April 30, 2015



Sioux County

Staff

This reaudit was performed by:

Marlys K. Gaston, CPA, Director  
Jamie T. Reuter, Senior Auditor  
April D. Harbst, Staff Auditor



Tamera S. Kusian, CPA  
Deputy Auditor of State