

**BUREAU OF NUTRITION AND HEALTH SERVICES
IOWA DEPARTMENT OF EDUCATION
AGREEMENT #979710
BUILDING BLOCKS CHILDCARE AND PRESCHOOL
SIOUX CITY, IOWA**

**INDEPENDENT ACCOUNTANT'S REPORT
ON APPLYING AGREED-UPON PROCEDURES**

**FOR THE PERIOD
OCTOBER 1, 2016 THROUGH JUNE 30, 2017**

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**Bureau of Nutrition and Health Services
Iowa Department of Education
Agreement #979710
Building Blocks Childcare and Preschool**

Officials

Name

Title

State

Honorable Kim Reynolds
David Roederer
Glen P. Dickinson
Ann Feilmann

Governor
Director, Department of Management
Director, Legislative Services Agency
Bureau Chief, Bureau of Nutrition and Health
Services, Iowa Department of Education

Child Care Center

Lisa Cooper

Director

**Bureau of Nutrition and Health Services
Iowa Department of Education
Agreement #979710
Building Blocks Childcare and Preschool
Sioux City, Iowa**



OFFICE OF AUDITOR OF STATE
STATE OF IOWA

Mary Mosiman, CPA
Auditor of State

State Capitol Building
Des Moines, Iowa 50319-0004

Telephone (515) 281-5834 Facsimile (515) 242-6134

Independent Accountant's Report on Applying Agreed-Up Procedures

To the Bureau of Nutrition and Health Services of the Iowa Department of Education and the Director of Building Blocks Childcare and Preschool:

We have performed the procedures enumerated below, which were agreed upon by the management of the Bureau of Nutrition and Health Services of the Iowa Department of Education, solely to assist in evaluating Building Blocks Childcare and Preschool's (the Center's) compliance with the requirements and regulations of the Child and Adult Care Food Program, to determine if the program and participation data reported by the Center for reimbursements is accurate and to determine if the Center's internal controls are adequate for program participation, for the period of October 1, 2016 through June 30, 2017. The Center's management is responsible for compliance with the provisions of the Child and Adult Care Food Program and for making all records and related information available.

This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of those parties specified in this report. Consequently, we make no representations regarding the sufficiency of the procedures described below, either for the purpose for which this report has been requested or for any other purpose.

The procedures we performed are summarized as follows:

1. We reviewed all eligibility applications for the Center for the period of October 1, 2016 through June 30, 2017 to determine if they were complete and properly approved.
2. We selected one month to review the Center's daily meal participation records for accuracy, to review time-in and time-out records to verify children were in attendance at the Center when meals were claimed, to determine children were claimed correctly as either free, reduced-price or paid, to determine if at least 25% of the children enrolled and claimed were eligible for free or reduced-price meals or 25% of the Center's license capacity and claimed were eligible for free or reduced-price meals and to determine if the monthly claim for reimbursement is properly supported.
3. We observed at least one meal or snack to determine if meal pattern requirements were being met, including the presence of the required components, the existence of adequate documentation for combination foods which contribute to more than one food component and to determine adequate quantities were served for the age and number of participants.
4. We reviewed daily meal production records to determine that quantities prepared met meal pattern requirements based on the month's menu. We completed a milk study comparing milk receipts to meal pattern requirements based on the month's menu.

Based on the performance of the procedures described above, we identified recommendations which are included in the Schedule of Findings section of this report. Unless reported in the Schedule of Findings items of non-compliance were not noted during the performance of the specific procedures listed above.

We were not engaged to and did not conduct an examination, the objective of which should be the expression of an opinion on the accompanying Schedule of Meals Served and Program Reimbursements for the nine months ended June 30, 2017. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of the management of the Bureau of Nutrition and Health Services of the Iowa Department of Education and Building Blocks Childcare and Preschool, and is not intended to be and should not be used by anyone other than those specified parties.

We would like to acknowledge the many courtesies and assistance extended to us by personnel of the Bureau of Health and Nutrition Services of the Iowa Department of Education and Building Blocks Childcare and Preschool during the course of our agreed-upon procedures. 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

September 28, 2017

Bureau of Nutrition and Health Services
Iowa Department of Education
Agreement #979710
Building Blocks Childcare and Preschool

Schedule of Meals Served and Program Reimbursements

Nine months ended June 30, 2017

	No. of Meals Served	Program Reimbursements			
		Breakfast	Lunch	Snacks	Total
Free meals	51,667	\$ 17,893	48,684	23,084	89,661
Reduced-price meals	4,338	1,084	4,225	927	6,236
Paid meals	121,576	5,911	20,170	4,420	30,501
	<u>177,581</u>	<u>\$ 24,888</u>	<u>73,079</u>	<u>28,431</u>	<u>126,398</u>

See accompanying independent accountant's report on applying agreed-upon procedures.

**Bureau of Nutrition and Health Services
Iowa Department of Education
Agreement #979710
Building Blocks Childcare and Preschool
Sioux City, Iowa**



OFFICE OF AUDITOR OF STATE
STATE OF IOWA

Mary Mosiman, CPA
Auditor of State

State Capitol Building
Des Moines, Iowa 50319-0004

Telephone (515) 281-5834 Facsimile (515) 242-6134

To the Bureau of Nutrition and Health Services of the Iowa Department of Education and the Director of Building Blocks Childcare and Preschool:

At your request, we made inquiries and observations regarding Building Blocks Childcare and Preschool's compliance with the requirements and regulations of the Child and Adult Care Food Program during the period of October 1, 2016 through June 30, 2017. Following are the findings we identified as a result of our agreed-upon procedures, along with related recommendations.

- (A) Segregation of Duties – One important aspect of internal control is the segregation of duties among employees to prevent an individual employee from handling duties which are incompatible. The monthly claim for reimbursement is not reviewed by an independent person.

Recommendation – We realize segregation of duties is difficult with a limited number of employees. However, the Center should review its control procedures to obtain the maximum internal control possible under the circumstances utilizing currently available staff. Independent reviews of the monthly claims for reimbursement should be performed and the review should be documented by the initials or signature of the reviewer and the date of the reviewer.

Response – All meal participation records are recorded at the point of service. After a week is complete, the records are sent to the main office where a trained (Steps to Success) individual enters them in to a CACFP excel spreadsheet. We recently found out that the spreadsheet is an old version and the newer version (which we now have) will drop the 4th “x” as well as add all spreadsheets together. This will correct any addition errors due to human error”.

We also noticed a few instances where the “x” was incorrectly placed on the excel spreadsheets. We believe that this was due to the enterer not taking her time and moving too quickly. This also has been addressed.

After the monthly claim is complete, a separate individual reviews the data, then submits. We will continue this process and be more vigilant about noticing inadvertent errors.

Conclusion – Response accepted.

Bureau of Nutrition and Health Services
Iowa Department of Education
Agreement #979710
Building Blocks Childcare and Preschool

Schedule of Findings

(B) Monthly Claim for Reimbursement – The Center submits a monthly claim for reimbursement which includes information related to the Center’s attendance, the number of enrolled children in each of the reimbursement categories, the Center’s percentage of children in the free and reduced-price categories and the number of meals/snacks served for the month. For the month of March 2017, the following findings were noted:

- The Center under reported the number of enrolled children in the paid category by ten.
- The Center under reported the number of total meals served: 80 meals in the free category, 23 meals in the reduced-price category and 166 meals in the paid category.
- The Center claimed 10 breakfast meals for four children who were not in attendance during the time the meals/snacks were served, causing a total over claim of \$8.58.

Recommendation – The Center should develop and implement procedures to ensure information reported on the monthly claim for reimbursement is accurate.

Response – While searching through the monthly claim, the Center under reported the number of enrolled children by ten due to inadvertent error by the preparer. Instead of writing “25” from the spreadsheet, she added “15” instead. Double-checking work is necessary to prevent these errors. We are now using the new spreadsheet that adds all categories automatically. This will reduce errors in the calculations. After the monthly claim is complete, a separate individual reviews the data, then submits. We will continue this process and be more vigilant about noticing inadvertent errors.

Conclusion – Response accepted.

(C) Milk Study – Meal pattern requirements specify the amount of milk required to be served at each meal and/or snack. A milk study was performed which compared the amount of milk required to be served based on the menus for the month to the actual amount of milk purchased and/or donated during the month. The Center only purchased 81% of the milk required to be served based on the menus for the month.

Recommendation – The Center should develop and implement procedures to ensure sufficient milk is purchased and served during the month based on the month’s menus and meal pattern requirements, all receipts for milk purchases are retained and all milk donations are recorded. The Center should also ensure employees are adequately trained and supervised when serving milk at meals/snacks.

Bureau of Nutrition and Health Services
Iowa Department of Education
Agreement #979710
Building Blocks Childcare and Preschool

Schedule of Findings

Response – The cook had been retrained on calculating the amount of milk needed according to the meal pattern. We also provide visual cues for all staff (lines on pitchers and cups with amount necessary).

All receipts are turned in to the Director's office, then the main office for monthly claim records. Prior to ordering, the cook reviews the order with the Director.

Conclusion – Response accepted.

(D) Participant Eligibility – Eligibility applications for the year ended September 30, 2017 were reviewed to determine if an application was on file for meals/snacks claimed for each child categorized as free or reduced-price and to determine if the application was complete, properly approved and dated. The following findings were noted:

- Five applications on file did not include the last four digits of the parent/guardian's social security number.
- One application on file did not include the family members' household income and the Center did not approve, date or mark the correct category for meals on the application.

The over claim amounts for the above findings should be determined starting from the child's enrollment date at the Center through September 30, 2017; however, the over claim amounts were not readily determinable.

Recommendation – The Center should develop and implement procedures to ensure an application is on file for each child categorized as free or reduced-price and each application is complete, properly approved and dated.

Response – No application should be approved without the last four digits of a parent/guardian's social security number. This was missed by the person approving applications. We have documented this mistake and retrained on the proper way to process applications. We have obtained all missing numbers.

We have reviewed all applications for the missing information and have corrected it. All applications need to be processed accurately and completely. We are using the application verification worksheet to ensure accuracy.

Conclusion – Response accepted.

Bureau of Nutrition and Health Services
Iowa Department of Education
Agreement #979710
Building Blocks Childcare and Preschool

Schedule of Findings

We would like to acknowledge the many courtesies and assistance extended to us by personnel of the Bureau of Nutrition and Health Services of the Iowa Department of Education and Building Blocks Childcare and Preschool during the course of our work. Should you have any questions concerning any of the above matter, we shall be pleased to discuss them with you at your convenience.


MARY MOSIMAN, CPA
Auditor of State

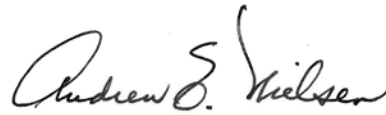
September 28, 2017

Bureau of Nutrition and Health Services
Iowa Department of Education
Agreement #979710
Building Blocks Childcare and Preschool

Staff

This engagement was performed by:

Tammy A. Hollingsworth, CIA, Manager
Michael Holowinski, Staff Auditor
Alex N. Kawamura, CPA, Staff Auditor
Heather M. Poula, Assistant Auditor



Andrew E. Nielsen, CPA
Deputy Auditor of State

**BUREAU OF NUTRITION AND HEALTH SERVICES
IOWA DEPARTMENT OF EDUCATION
AGREEMENT #079702
A TO Z LEARNING CENTER
CEDAR FALLS, IOWA**

**INDEPENDENT ACCOUNTANT'S REPORT
ON APPLYING AGREED-UPON PROCEDURES**

**FOR THE PERIOD
OCTOBER 1, 2016 THROUGH JUNE 30, 2017**

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**Bureau of Nutrition and Health Services
Iowa Department of Education
Agreement #079702
A to Z Learning Center**

Officials

Name

Title

State

Honorable Kim Reynolds
David Roederer
Glen P. Dickinson
Ann Feilmann

Governor
Director, Department of Management
Director, Legislative Services Agency
Bureau Chief, Bureau of Nutrition and Health
Services, Iowa Department of Education

Child Care Center

Christine York

Executive Director

**Bureau of Nutrition and Health Services
Iowa Department of Education
Agreement #079702
A to Z Learning Center
Cedar Falls, Iowa**



OFFICE OF AUDITOR OF STATE
STATE OF IOWA

Mary Mosiman, CPA
Auditor of State

State Capitol Building
Des Moines, Iowa 50319-0004

Telephone (515) 281-5834 Facsimile (515) 242-6134

Independent Accountant's Report on Applying Agreed-Upon Procedures

To the Bureau of Nutrition and Health Services of the Iowa Department of Education and the Executive Director of A to Z Learning Center:

We have performed the procedures enumerated below, which were agreed upon by the management of the Bureau of Nutrition and Health Services of the Iowa Department of Education, solely to assist in evaluating A to Z Learning Center's (the Center's) compliance with the requirements and regulations of the Child and Adult Care Food Program, to determine if the program and participation data reported by the Center for reimbursements is accurate and to determine if the Center's internal controls are adequate for program participation, for the period of October 1, 2016 through June 30, 2017. The Center's management is responsible for compliance with the provisions of the Child and Adult Care Food Program and for making all records and related information available.

This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of those parties specified in this report. Consequently, we make no representations regarding the sufficiency of the procedures described below, either for the purpose for which this report has been requested or for any other purpose.

The procedures we performed are summarized as follows:

1. We reviewed all eligibility applications for the Center for the period of October 1, 2016 through June 30, 2017 to determine if they were complete and properly approved.
2. We selected one month to review the Center's daily meal participation records for accuracy, to review time-in and time-out records to verify children were in attendance at the Center when meals were claimed, to determine children were claimed correctly as either free, reduced-price or paid, to determine if at least 25% of the children enrolled and claimed were eligible for free or reduced-price meals or 25% of the Center's license capacity and claimed were eligible for free or reduced-price meals and to determine if the monthly claim for reimbursement is properly supported.
3. We observed at least one meal or snack to determine if meal pattern requirements were being met, including the presence of the required components, the existence of adequate documentation for combination foods which contribute to more than one food component and to determine adequate quantities were served for the age and number of participants.
4. We reviewed daily meal production records to determine that quantities prepared met meal pattern requirements based on the month's menu. We completed a milk study comparing milk receipts to meal pattern requirements based on the month's menu.

Based on the performance of the procedures described above, we identified recommendations which are included in the Schedule of Findings section of this report. Unless reported in the Schedule of Findings items of non-compliance were not noted during the performance of the specific procedures listed above.

We were not engaged to and did not conduct an examination, the objective of which should be the expression of an opinion on the accompanying Schedule of Meals Served and Program Reimbursements for the nine months ended June 30, 2017. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of the management of the Bureau of Nutrition and Health Services of the Iowa Department of Education and A to Z Learning Center, and is not intended to be and should not be used by anyone other than those specified parties.

We would like to acknowledge the many courtesies and assistance extended to us by personnel of the Bureau of Health and Nutrition Services of the Iowa Department of Education and A to Z Learning Center during the course of our agreed-upon procedures. 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

September 14, 2017

Bureau of Nutrition and Health Services
Iowa Department of Education
Agreement #079702
A to Z Learning Center

Schedule of Meals Served and Program Reimbursements

Nine months ended June 30, 2017

	No. of Meals Served	Program Reimbursements			
		Breakfast	Lunch	Snacks	Total
Free meals	128,486	\$ 54,970	121,376	52,061	228,407
Reduced-price meals	12,085	5,177	9,777	2,211	17,165
Paid meals	48,811	3,380	7,709	1,583	12,672
	<u>189,382</u>	<u>\$ 63,527</u>	<u>138,862</u>	<u>55,855</u>	<u>258,244</u>

See accompanying independent accountant's report on applying agreed-upon procedures.

**Bureau of Nutrition and Health Services
Iowa Department of Education
Agreement #079702
A to Z Learning Center
Cedar Falls, Iowa**



OFFICE OF AUDITOR OF STATE
STATE OF IOWA

Mary Mosiman, CPA
Auditor of State

State Capitol Building
Des Moines, Iowa 50319-0004

Telephone (515) 281-5834 Facsimile (515) 242-6134

To the Bureau of Nutrition and Health Services of the Iowa Department of Education and the Executive Director of A to Z Learning Center:

At your request, we made inquiries and observations regarding A to Z Learning Center's compliance with the requirements and regulations of the Child and Adult Care Food Program during the period of October 1, 2016 through June 30, 2017. Following are the findings we identified as a result of our agreed-upon procedures, along with related recommendations.

- (A) Monthly Claim for Reimbursement – The Center submits a monthly claim for reimbursement which includes information related to the Center's attendance, the number of enrolled children in each of the reimbursement categories, the Center's percentage of children in the free and reduced-price categories and the number of meals/snacks served for the month.

For the month of March 2017, the Center claimed 10 meals/snacks for 3 children who were not in attendance during the time the meals/snacks were served. This included 1 breakfast meal, 2 lunch meals and 4 snacks in the free category, as well as 1 lunch meal and 2 snacks in the paid category, causing a total over claim of \$11.91.

In addition, the monthly claims for reimbursement are not reviewed by an independent person.

Recommendation – The Center should develop and implement procedures to ensure information reported on the monthly claims for reimbursement is accurate. In addition, independent reviews of the monthly claims for reimbursement should be performed and the review should be documented by the initials or signature of the reviewer and the date of the review.

Response – On-site Directors will cross check meals marked by staff. They will also check sign-in sheets and make sure children claimed were in attendance and initial the sheets. The Executive Director will do random checks of the on-site Director's work.

Conclusion – Response accepted.

- (B) Milk Study – Meal pattern requirements specify the amount of milk required to be served at each meal and/or snack. A milk study was performed which compared the amount of milk required to be served based on the menus for the month to the actual amount of milk purchased and/or donated during the month. The Center only purchased 70% of the milk required to be served based on the menus for the month.

Bureau of Nutrition and Health Services
Iowa Department of Education
Agreement #079702
A to Z Learning Center


Schedule of Findings

Recommendation – The Center should develop and implement procedures to ensure sufficient milk is purchased during the month based on the month’s menus and meal pattern requirements, all receipts for milk purchases are retained and all milk donations are recorded. The Center should also ensure employees are adequately trained and supervised when serving milk at meals/snacks.

Response – I have reviewed the food production records with all on-site Directors and showed them what we are required to purchase and serve.

Conclusion – Response accepted.

We would like to acknowledge the many courtesies and assistance extended to us by personnel of the Bureau of Nutrition and Health Services of the Iowa Department of Education and A to Z Learning Center during the course of our work. Should you have any questions concerning any of the above matter, we shall be pleased to discuss them with you at your convenience.


MARY MOSIMAN, CPA
Auditor of State

September 14, 2017

Bureau of Nutrition and Health Services
Iowa Department of Education
Agreement #079702
A to Z Learning Center

Staff

This engagement was performed by:

Tammy A. Hollingsworth, CIA, Manager
Michael Holowinski, Staff Auditor
Nicholas J. Gassman, Assistant Auditor

A handwritten signature in black ink that reads "Andrew E. Nielsen". The signature is written in a cursive style with a large initial "A" and "N".

Andrew E. Nielsen, CPA
Deputy Auditor of State

**BUREAU OF NUTRITION AND HEALTH SERVICES
IOWA DEPARTMENT OF EDUCATION
AGREEMENT #319702
EARLY LEARNERS CHILD DEVELOPMENT CENTER
DUBUQUE, IOWA**

**INDEPENDENT ACCOUNTANT'S REPORT
ON APPLYING AGREED-UPON PROCEDURES**

**FOR THE PERIOD
OCTOBER 1, 2016 THROUGH JUNE 30, 2017**

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**Bureau of Nutrition and Health Services
Iowa Department of Education
Agreement #319702
Early Learners Child Development Center**

Officials

Name

Title

State

Honorable Kim Reynolds
David Roederer
Glen P. Dickinson
Ann Feilmann

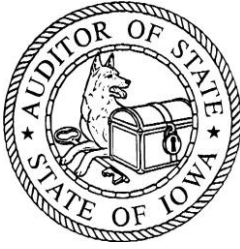
Governor
Director, Department of Management
Director, Legislative Services Agency
Bureau Chief, Bureau of Nutrition and Health
Services, Iowa Department of Education

Child Care Center

Holly Kamm

Executive Director

**Bureau of Nutrition and Health Services
Iowa Department of Education
Agreement #319702
Early Learners Child Development Center
Dubuque, Iowa**



OFFICE OF AUDITOR OF STATE
STATE OF IOWA

Mary Mosiman, CPA
Auditor of State

State Capitol Building
Des Moines, Iowa 50319-0004

Telephone (515) 281-5834 Facsimile (515) 242-6134

Independent Accountant's Report on Applying Agreed-Upon Procedures

To the Bureau of Nutrition and Health Services of the Iowa Department of Education and the Executive Director of Early Learners Child Development Center:

We have performed the procedures enumerated below, which were agreed upon by the management of the Bureau of Nutrition and Health Services of the Iowa Department of Education, solely to assist in evaluating Early Learners Child Development Center's (the Center's), previously known as Tiggers Den Childrens Center, compliance with the requirements and regulations of the Child and Adult Care Food Program, to determine if the program and participation data reported by the Center for reimbursements is accurate and to determine if the Center's internal controls are adequate for program participation, for the period of October 1, 2016 through June 30, 2017. The Center's management is responsible for compliance with the provisions of the Child and Adult Care Food Program and for making all records and related information available.

This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of those parties specified in this report. Consequently, we make no representations regarding the sufficiency of the procedures described below, either for the purpose for which this report has been requested or for any other purpose.

The procedures we performed are summarized as follows:


1. We reviewed all eligibility applications for the Center for the period of October 1, 2016 through June 30, 2017 to determine if they were complete and properly approved.
2. We selected one month to review the Center's daily meal participation records for accuracy, to review time-in and time-out records to verify children were in attendance at the Center when meals were claimed, to determine children were claimed correctly as either free, reduced-price or paid, to determine if at least 25% of the children enrolled and claimed were eligible for free or reduced-price meals or 25% of the Center's license capacity and claimed were eligible for free or reduced-price meals and to determine if the monthly claim for reimbursement is properly supported.
3. We observed at least one meal or snack to determine if meal pattern requirements were being met, including the presence of the required components, the existence of adequate documentation for combination foods which contribute to more than one food component and to determine adequate quantities were served for the age and number of participants.
4. We reviewed daily meal production records to determine that quantities prepared met meal pattern requirements based on the month's menu. We completed a milk study comparing milk receipts to meal pattern requirements based on the month's menu.

Based on the performance of the procedures described above, we identified recommendations which are included in the Schedule of Findings section of this report. Unless reported in the Schedule of Findings items of non-compliance were not noted during the performance of the specific procedures listed above.

We were not engaged to and did not conduct an examination, the objective of which should be the expression of an opinion on the accompanying Schedule of Meals Served and Program Reimbursements for the nine months ended June 30, 2017. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of the management of the Bureau of Nutrition and Health Services of the Iowa Department of Education and Early Learners Child Development Center, and is not intended to be and should not be used by anyone other than those specified parties.

We would like to acknowledge the many courtesies and assistance extended to us by personnel of the Bureau of Health and Nutrition Services of the Iowa Department of Education and Early Learners Child Development Center during the course of our agreed-upon procedures. 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

September 28, 2017

Bureau of Nutrition and Health Services
Iowa Department of Education
Agreement #319702
Early Learners Child Development Center

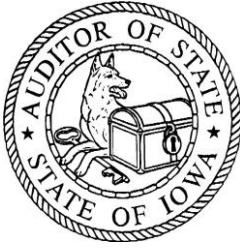
Schedule of Meals Served and Program Reimbursements

Nine months ended June 30, 2017

	No. of Meals Served	Program Reimbursements			
		Breakfast	Lunch	Snacks	Total
Free meals	22,572	\$ 8,904	23,127	9,067	41,098
Reduced-price meals	1,115	441	831	225	1,497
Paid meals	19,990	1,541	3,352	585	5,478
	<u>43,677</u>	<u>\$ 10,886</u>	<u>27,310</u>	<u>9,877</u>	<u>48,073</u>

See accompanying independent accountant's report on applying agreed-upon procedures.

**Bureau of Nutrition and Health Services
Iowa Department of Education
Agreement #319702
Early Learners Child Development Center
Dubuque, Iowa**



OFFICE OF AUDITOR OF STATE
STATE OF IOWA

Mary Mosiman, CPA
Auditor of State

State Capitol Building
Des Moines, Iowa 50319-0004

Telephone (515) 281-5834 Facsimile (515) 242-6134

To the Bureau of Nutrition and Health Services of the Iowa Department of Education and the Executive Director of Early Learners Child Development Center:

At your request, we made inquiries and observations regarding Early Learners Child Development Center's compliance with the requirements and regulations of the Child and Adult Care Food Program during the period of October 1, 2016 through June 30, 2017. Following are the findings we identified as a result of our agreed-upon procedures, along with related recommendations.

- (A) Segregation of Duties – One important aspect of internal control is the segregation of duties among employees to prevent an individual employee from handling duties which are incompatible. Generally, one individual is responsible for the preparation, approval and disbursement of bills, as well as preparing the monthly claim for reimbursement. In addition, the monthly claim for reimbursement is not reviewed by an independent person.

Recommendation – We realize segregation of duties is difficult with a limited number of employees. However, the Center should review its control procedures to obtain the maximum internal control possible under the circumstances utilizing currently available staff. Independent reviews of the monthly claims for reimbursement should be performed and the review should be documented by the initials or signature of the reviewer and the date of the reviewer.

Response – Our on-site Director also has the title of Administrative Assistant. She will review each month's claims and sign off on them.

Conclusion – Response accepted.

- (B) Milk Study – Meal pattern requirements specify the amount of milk required to be served at each meal and/or snack. A milk study was performed which compared the amount of milk required to be served based on the menus for the month to the actual amount of milk purchased and/or donated during the month. The Center only purchased 58% of the milk required to be served based on the menus for the month.

Recommendation – The Center should develop and implement procedures to ensure sufficient milk is purchased during the month based on the month's menus and meal pattern requirements, all receipts for milk purchases are retained and all milk donations recorded. The Center should also ensure employees are adequately trained and supervised when serving milk at meals/snacks.

Bureau of Nutrition and Health Services
Iowa Department of Education
Agreement #319702
Early Learners Child Development Center

Schedule of Findings

Response – We have gone back over our milk orders and food production records. We use the ProCare child care software which generates our shopping lists using the children’s schedules each week. We then subtract the number of gallons left from the week before to come up with our order. All of our staff are trained on the CACFP program before they counted in staff ration. The correct amount of milk is offered to the children in pitchers at the table. The teachers pour the correct amount of milk for the toddlers. The older children pour their own milk. We give the children as much milk as they request. There is no restriction on how many glasses of milk they can have. I remember that we had a question about our milk bills on a CACFP review a number of years ago. It turned out our milkman (who has served our center since 1972) had a monthly invoice which did not make it clear that we always order gallons of milk and he provided a letter to the consultant clarifying that. I am confident that we have provided the correct amount of milk to the children. Further, since our milkman has retired at the end of July and turned his business over to his nephew who uses a computer printout each week as well as a monthly statement that is also computer generated, this issue will be resolved.

Conclusion – Response accepted.

(C) Participant Eligibility – Eligibility applications for the period of October 1, 2016 through June 30, 2017 were reviewed to determine if an application was on file for meals/snacks claimed for each child categorized as free or reduced-price and to determine if the application was complete, properly approved and dated. The following findings were noted:

- One application on file did not include the last four digits of the parent/guardian’s social security number.
- One application on file did not include the family members’ household income; therefore, it was not possible to determine if the child was categorized correctly.

The over claim amounts for the above findings should be determined starting from the child’s enrollment date at the Center through September 30, 2017; however, the over claim amounts were not readily determinable.

Recommendation – The Center should develop and implement procedures to ensure an application is on file for each child categorized as free or reduced-price and each application is complete, properly approved and dated.


Response – The Directors will double check all applications to be sure they don’t miss these items in the future.

Conclusion – Response accepted.

Bureau of Nutrition and Health Services
Iowa Department of Education
Agreement #319702
Early Learners Child Development Center

Schedule of Findings

We would like to acknowledge the many courtesies and assistance extended to us by personnel of the Bureau of Nutrition and Health Services of the Iowa Department of Education and Early Learners Child Development Center during the course of our work. Should you have any questions concerning any of the above matter, we shall be pleased to discuss them with you at your convenience.


MARY MOSIMAN CPA
Auditor of State,

September 28, 2017

Bureau of Nutrition and Health Services
Iowa Department of Education
Agreement #319702
Early Learners Child Development Center

Staff

This engagement was performed by:

Tammy A. Hollingsworth, CIA, Manager
Michael Holowinski, Staff Auditor
Alex N. Kawamura, CPA, Staff Auditor
Brett S. Gillen, Assistant Auditor



Andrew E. Nielsen, CPA
Deputy Auditor of State

**BUREAU OF NUTRITION AND HEALTH SERVICES
IOWA DEPARTMENT OF EDUCATION
AGREEMENT #979709
HELPING HANDS PRESCHOOL AND CHILD CARE
SIOUX CITY, IOWA**

**INDEPENDENT ACCOUNTANT'S REPORT
ON APPLYING AGREED-UPON PROCEDURES**

**FOR THE PERIOD
OCTOBER 1, 2016 THROUGH JUNE 30, 2017**

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**Bureau of Nutrition and Health Services
Iowa Department of Education
Agreement #979709
Helping Hands Preschool and Child Care**

Officials

Name

Title

State

Honorable Kim Reynolds
David Roederer
Glen P. Dickinson
Ann Feilmann

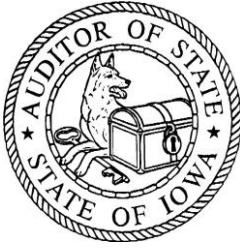
Governor
Director, Department of Management
Director, Legislative Services Agency
Bureau Chief, Bureau of Nutrition and Health
Services, Iowa Department of Education

Child Care Center

Amanda Wragge

Director

**Bureau of Nutrition and Health Services
Iowa Department of Education
Agreement #979709
Helping Hands Preschool and Child Care
Sioux City, Iowa**



OFFICE OF AUDITOR OF STATE
STATE OF IOWA

Mary Mosiman, CPA
Auditor of State

State Capitol Building
Des Moines, Iowa 50319-0004

Telephone (515) 281-5834 Facsimile (515) 242-6134

Independent Accountant's Report on Applying Agreed-Up Procedures

To the Bureau of Nutrition and Health Services of the Iowa Department of Education and the Director of Helping Hands Preschool and Child Care:

We have performed the procedures enumerated below, which were agreed upon by the management of the Bureau of Nutrition and Health Services of the Iowa Department of Education, solely to assist in evaluating Helping Hands Preschool and Child Care's (the Center's) compliance with the requirements and regulations of the Child and Adult Care Food Program, to determine if the program and participation data reported by the Center for reimbursements is accurate and to determine if the Center's internal controls are adequate for program participation, for the period of October 1, 2016 through June 30, 2017. The Center's management is responsible for compliance with the provisions of the Child and Adult Care Food Program and for making all records and related information available.

This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of those parties specified in this report. Consequently, we make no representations regarding the sufficiency of the procedures described below, either for the purpose for which this report has been requested or for any other purpose.

The procedures we performed are summarized as follows:

1. We reviewed all eligibility applications for the Center for the period of October 1, 2016 through June 30, 2017 to determine if they were complete and properly approved.
2. We selected one month to review the Center's daily meal participation records for accuracy, to review time-in and time-out records to verify children were in attendance at the Center when meals were claimed, to determine children were claimed correctly as either free, reduced-price or paid, to determine if at least 25% of the children enrolled and claimed were eligible for free or reduced-price meals or 25% of the Center's license capacity and claimed were eligible for free or reduced-price meals and to determine if the monthly claim for reimbursement is properly supported.
3. We observed at least one meal or snack to determine if meal pattern requirements were being met, including the presence of the required components, the existence of adequate documentation for combination foods which contribute to more than one food component and to determine adequate quantities were served for the age and number of participants.
4. We reviewed daily meal production records to determine that quantities prepared met meal pattern requirements based on the month's menu. We completed a milk study comparing milk receipts to meal pattern requirements based on the month's menu.

Based on the performance of the procedures described above, we identified recommendations which are included in the Schedule of Findings section of this report. Unless reported in the Schedule of Findings items of non-compliance were not noted during the performance of the specific procedures listed above.

We were not engaged to and did not conduct an examination, the objective of which should be the expression of an opinion on the accompanying Schedule of Meals Served and Program Reimbursements for the nine months ended June 30, 2017. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of the management of the Bureau of Nutrition and Health Services of the Iowa Department of Education and Helping Hands Preschool and Child Care, and is not intended to be and should not be used by anyone other than those specified parties.

We would like to acknowledge the many courtesies and assistance extended to us by personnel of the Bureau of Health and Nutrition Services of the Iowa Department of Education and Helping Hands Preschool and Child Care during the course of our agreed-upon procedures. 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

September 19, 2017

Bureau of Nutrition and Health Services
Iowa Department of Education
Agreement #979709
Helping Hands Preschool and Child Care

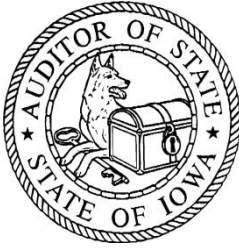
Schedule of Meals Served and Program Reimbursements

Nine months ended June 30, 2017

	No. of Meals Served	Program Reimbursements				Total
		Breakfast	Lunch	Dinner	Snacks	
Free meals	18,956	\$ 7,083	17,408	4,939	7,071	36,501
Reduced-price meals	840	536	371	30	140	1,077
Paid meals	2,108	94	322	8	81	505
	<u>21,904</u>	<u>\$ 7,713</u>	<u>18,101</u>	<u>4,977</u>	<u>7,292</u>	<u>38,083</u>

See accompanying independent accountant's report on applying agreed-upon procedures.

**Bureau of Nutrition and Health Services
Iowa Department of Education
Agreement #979709
Helping Hands Preschool and Child Care
Sioux City, Iowa**



OFFICE OF AUDITOR OF STATE
STATE OF IOWA

Mary Mosiman, CPA
Auditor of State

State Capitol Building
Des Moines, Iowa 50319-0006

Telephone (515) 281-5834 Facsimile (515) 242-6134

To the Bureau of Nutrition and Health Services of the Iowa Department of Education and the Director of Helping Hands Preschool and Child Care:

At your request, we made inquiries and observations regarding Helping Hands Preschool and Child Care's compliance with the requirements and regulations of the Child and Adult Care Food Program for the period of October 1, 2016 through June 30, 2017. Following are the findings we identified as a result of our agreed-upon procedures, along with related recommendations.

- (A) Segregation of Duties – One important aspect of internal control is the segregation of duties among employees to prevent an individual employee from handling duties which are incompatible. Generally, one individual is responsible for the preparation, approval and disbursement of bills, as well as preparing the monthly claim for reimbursement. In addition, the monthly claim for reimbursement is not reviewed by an independent person.

Recommendation – We realize segregation of duties is difficult with a limited number of employees. However, the Center should review its control procedures to obtain the maximum internal control possible under the circumstances utilizing currently available staff. Independent reviews of the monthly claims for reimbursement should be performed and the review should be documented by the initials or signature of the reviewer and the date of the reviewer.

Response – I will divide the CACFP responsibilities between myself and another staff person. I will review the work she does and she will review the work I do.

Conclusion – Response accepted.

- (B) Milk Study – Meal pattern requirements specify the amount of milk required to be served at each meal and/or snack. A milk study was performed which compared the amount of milk required to be served based on the menus for the month to the actual amount of milk purchased and/or donated during the month. The Center only purchased 49% of the milk required to be served based on the menus for the month.

Recommendation – The Center should develop and implement procedures to ensure sufficient milk is purchased and served during the month based on the month's menus and meal pattern requirements, all receipts for milk purchases are retained and all milk donations are recorded. The Center should also ensure employees are adequately trained and supervised when serving milk at meals/snacks.

Bureau of Nutrition and Health Services
Iowa Department of Education
Agreement #979709
Helping Hands Preschool and Child Care

Schedule of Findings

Response – I will hold a training class for the staff to go over the meal requirements. I have a new kitchen person that is in the process of training as well. I will frequently monitor meals and snacks to ensure the proper amounts are given.

Conclusion – Response accepted.

(C) Participant Eligibility – Eligibility applications for the period of October 1, 2016 through June 30, 2017 were reviewed to determine if an application was on file for meals/snacks claimed for each child categorized as free or reduced-price and to determine if the application was complete, properly approved and dated. The following findings were noted:

- Nine applications on file did not include the last four digits of the parent/guardian's social security number.
- One application on file did not include the family members' household income; therefore it was not possible to determine if the child was categorized correctly.
- The eligibility determination section for two of the applications was not completed by the Center.

The over claim amounts for the above findings should be determined starting from the child's enrollment date at the Center through September 30, 2017; however, the over claim amounts were not readily determinable.

Recommendation – The Center should develop and implement procedures to ensure an application is on file for each child categorized as free or reduced-price and each application is complete, properly approved and dated.

Response – I will approve applications and have another staff person review them. Monthly checks will be done to ensure applications are complete, accurate and on file.

Conclusion – Response accepted.

We would like to acknowledge the many courtesies and assistance extended to us by personnel of the Bureau of Nutrition and Health Services of the Iowa Department of Education and Helping Hands Preschool and Child Care during the course of our work. Should you have any questions concerning any of the above matter, we shall be pleased to discuss them with you at your convenience.


MARY MOSIMAN, CPA
Auditor of State

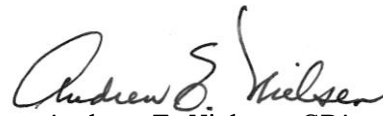
September 19, 2017

Bureau of Nutrition and Health Services
Iowa Department of Education
Agreement #979709
Helping Hands Preschool and Child Care

Staff

This engagement was performed by:

Tammy A. Hollingsworth, CIA, Manager
Michael Holowinski, Staff Auditor
Alex N. Kawamura, CPA, Staff Auditor
Elizabeth P. Dawson, Assistant Auditor
Nicholas J. Gassman, Assistant Auditor



Andrew E. Nielsen, CPA
Deputy Auditor of State

**BUREAU OF NUTRITION AND HEALTH SERVICES
IOWA DEPARTMENT OF EDUCATION
AGREEMENT #770002
TRACEY FOR TOTS
JOHNSTON, IOWA**

**INDEPENDENT ACCOUNTANT'S REPORT
ON APPLYING AGREED-UPON PROCEDURES**

**FOR THE PERIOD
OCTOBER 1, 2016 THROUGH JUNE 30, 2017**

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**Bureau of Nutrition and Health Services
Iowa Department of Education
Agreement #770002
Tracey for Tots**

Officials

Name

Title

State

Honorable Kim Reynolds
David Roederer
Glen P. Dickinson
Ann Feilmann

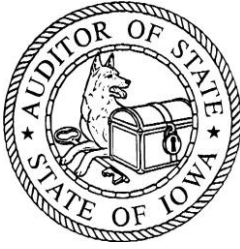
Governor
Director, Department of Management
Director, Legislative Services Agency
Bureau Chief, Bureau of Nutrition and Health
Services, Iowa Department of Education

Child Care Center

Jamicha Tracey

Executive Director

**Bureau of Nutrition and Health Services
Iowa Department of Education
Agreement #770002
Tracey for Tots
Johnston, Iowa**



OFFICE OF AUDITOR OF STATE
STATE OF IOWA

Mary Mosiman, CPA
Auditor of State

State Capitol Building
Des Moines, Iowa 50319-0004

Telephone (515) 281-5834 Facsimile (515) 242-6134

Independent Accountant's Report on Applying Agreed-Upon Procedures

To the Bureau of Nutrition and Health Services of the Iowa Department of Education and the Executive Director of Tracey for Tots:

We have performed the procedures enumerated below, which were agreed upon by the management of the Bureau of Nutrition and Health Services of the Iowa Department of Education, solely to assist in evaluating J and J, LLC, doing business as Tracey for Tots' (the Center's) compliance with the requirements and regulations of the Child and Adult Care Food Program, to determine if the program and participation data reported by the Center for reimbursements is accurate and to determine if the Center's internal controls are adequate for program participation, for the period of October 1, 2016 through June 30, 2017. The Center's management is responsible for compliance with the provisions of the Child and Adult Care Food Program and for making all records and related information available.

This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of those parties specified in this report. Consequently, we make no representations regarding the sufficiency of the procedures described below, either for the purpose for which this report has been requested or for any other purpose.

The procedures we performed are summarized as follows:


1. We reviewed all eligibility applications for the Center for the period of October 1, 2016 through June 30, 2017 to determine if they were complete and properly approved.
2. We selected one month to review the Center's daily meal participation records for accuracy, to review time-in and time-out records to verify children were in attendance at the Center when meals were claimed, to determine children were claimed correctly as either free, reduced-price or paid, to determine if at least 25% of the children enrolled and claimed were eligible for free or reduced-price meals or 25% of the Center's license capacity and claimed were eligible for free or reduced-price meals and to determine if the monthly claim for reimbursement is properly supported.
3. We observed at least one meal or snack to determine if meal pattern requirements were being met, including the presence of the required components, the existence of adequate documentation for combination foods which contribute to more than one food component and to determine adequate quantities were served for the age and number of participants.
4. We reviewed daily meal production records to determine that quantities prepared met meal pattern requirements based on the month's menu. We completed a milk study comparing milk receipts to meal pattern requirements based on the month's menu.

Based on the performance of the procedures described above, we identified recommendations which are included in the Schedule of Findings section of this report. Unless reported in the Schedule of Findings items of non-compliance were not noted during the performance of the specific procedures listed above.

We were not engaged to and did not conduct an examination, the objective of which should be the expression of an opinion on the accompanying Schedule of Meals Served and Program Reimbursements for the nine months ended June 30, 2017. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of the management of the Bureau of Nutrition and Health Services of the Iowa Department of Education and Tracey for Tots, and is not intended to be and should not be used by anyone other than those specified parties.

We would like to acknowledge the many courtesies and assistance extended to us by personnel of the Bureau of Health and Nutrition Services of the Iowa Department of Education and Tracey for Tots during the course of our agreed-upon procedures. 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

September 20, 2017

Bureau of Nutrition and Health Services
Iowa Department of Education
Agreement #770002
Tracey for Tots

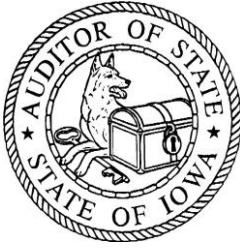
Schedule of Meals Served and Program Reimbursements

Nine months ended June 30, 2017

	No. of Meals Served	Program Reimbursements			
		Breakfast	Lunch	Snacks	Total
Free meals	39,224	\$ 22,458	39,504	12,416	74,378
Reduced-price meals	3,571	1,578	3,433	561	5,572
Paid meals	3,699	327	653	94	1,074
	<u>46,494</u>	<u>\$ 24,363</u>	<u>43,590</u>	<u>13,071</u>	<u>81,024</u>

See accompanying independent accountant's report on applying agreed-upon procedures.

**Bureau of Nutrition and Health Services
Iowa Department of Education
Agreement #770002
Tracey for Tots
Johnston, Iowa**



OFFICE OF AUDITOR OF STATE
STATE OF IOWA

Mary Mosiman, CPA
Auditor of State

State Capitol Building
Des Moines, Iowa 50319-0004

Telephone (515) 281-5834 Facsimile (515) 242-6134

To the Bureau of Nutrition and Health Services of the Iowa Department of Education and the Executive Director of Tracey for Tots:

At your request, we made inquiries and observations regarding Tracey for Tots' compliance with the requirements and regulations of the Child and Adult Care Food Program during the period of October 1, 2016 through June 30, 2017. Following are the findings we identified as a result of our agreed-upon procedures, along with related recommendations.

- (A) Segregation of Duties – One important aspect of internal control is the segregation of duties among employees to prevent an individual employee from handling duties which are incompatible. Generally, one individual is responsible for the approval and disbursement of bills, as well as preparing the monthly claim for reimbursement. The monthly claim for reimbursement is not reviewed by an independent person.

In addition, the Center's owner completed and approved the eligibility application for her two children who attend the Center.

Recommendation – We realize segregation of duties is difficult with a limited number of employees. However, the Center should review its control procedures to obtain the maximum internal control possible under the circumstances utilizing currently available staff. Independent reviews of the monthly claims for reimbursement should be performed and the review should be documented by the initials or signature of the reviewer and the date of the review.

In addition, eligibility applications for children of the Center's owner should be reviewed and approved by an independent person.

Response – Thank you for bringing up this concern. In response to this particular issue, we hired a new staff person this year to help delegate paperwork for CACFP. She is responsible for signing the application for the owner's children, weekly attendance sheets, daily meal records and the reimbursement category sheets. I will provide oversight and we will both be more attentive to paperwork for CACFP and ensure everything is documented properly going forward.

Conclusion – Response accepted.

Bureau of Nutrition and Health Services
Iowa Department of Education
Agreement #770002
Tracey for Tots

Schedule of Findings

(B) Monthly Claim for Reimbursement – The Center submits a monthly claim for reimbursement which includes information related to the Center’s attendance, the number of enrolled children in each of the reimbursement categories, the Center’s percentage of children in the free and reduced-price categories and the number of meals/snacks served for the month. For the month of March 2017, the following findings were noted:

- The Center under reported the number of enrolled children in the free category by nine.
- The Center claimed 5 meals/snacks for 2 children who were not in attendance during the time the meals/snacks were served. They included 2 breakfast meals, 1 lunch meal and 2 snacks in the free category, causing a total over claim of \$8.30.
- For the week of March 20 through March 24, 2017, the Center was unable to provide sufficient supporting documentation of the attendance of the children in the two year old’s room in order to support the meals/snacks claimed for that week. The meals/snacks claimed included 62 breakfast meals, 76 lunch meals and 76 snacks.

Recommendation – The Center should develop and implement procedures to ensure information reported on the monthly claim for reimbursement is accurate and proper documentation is maintained.

Response – Thank you for the recommendation. As I previewed above, the new staff person and I are building out an oversight process to her CACFP responsibilities. The process will start with her review of each page after completion and include a second-level review by me. We will ensure all information reported is accurate and that all hard copy records are maintained for the appropriate amount of time.

Conclusion – Response accepted.

(C) Milk Study – Meal pattern requirements specify the amount of milk required to be served at each meal and/or snack. A milk study was performed which compared the amount of milk required to be served based on the menus for the month to the actual amount of milk purchased and/or donated during the month. The Center only purchased 27% of the milk required to be served based on the menus for the month.

Recommendation – The Center should develop and implement procedures to ensure sufficient milk is purchased and served during the month based on the month’s menus and meal pattern requirements, all receipts for milk purchases are retained and all milk donations are recorded. The Center should also ensure employees are adequately trained and supervised when serving milk at meals/snacks.

Bureau of Nutrition and Health Services
Iowa Department of Education
Agreement #770002
Tracey for Tots

Schedule of Findings

Response – Thank you for the recommendation. In response to your recommendation, we are going to do the following: 1) Have staff take training on how to properly complete CACFP paperwork – I believe this is a 2 day course. 2) Look into having another supervisor review the monthly claim sheet (the one who purchases the groceries). 3) We will have a one hour touch base with our current staff as a refresher to ensure they are serving the required amount of milk at every meal – Breakfast and Lunch (and snack)-- 1/2 cup for 1 - 2 years , 3/4 cup for 3 - 5 years and 1 cup for 6 - 12 years. Snack is 1/2 cup for 1 - 5 years and 1 cup for 6 - 12 years.

Conclusion – Response accepted.

We would like to acknowledge the many courtesies and assistance extended to us by personnel of the Bureau of Nutrition and Health Services of the Iowa Department of Education and Tracey for Tots during the course of our work. Should you have any questions concerning any of the above matter, we shall be pleased to discuss them with you at your convenience.


MARY MOSIMAN, CPA
Auditor of State


September 20, 2017

Bureau of Nutrition and Health Services
Iowa Department of Education
Agreement #770002
Tracey for Tots

Staff

This engagement was performed by:

Tammy A. Hollingsworth, CIA, Manager
Michael Holowinski, Staff Auditor
Nicholas J. Gassman, Assistant Auditor



Andrew E. Nielsen, CPA
Deputy Auditor of State

**BUREAU OF NUTRITION AND HEALTH SERVICES
IOWA DEPARTMENT OF EDUCATION
AGREEMENT #009703
LA PETITE ACADEMY
ANKENY, IOWA**

**INDEPENDENT ACCOUNTANT'S REPORT
ON APPLYING AGREED-UPON PROCEDURES**

**FOR THE PERIOD
OCTOBER 1, 2016 THROUGH JUNE 30, 2017**

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Schedule of Meals Served and Program Reimbursements	7
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Staff	11

**Bureau of Nutrition and Health Services
Iowa Department of Education
Agreement #009703
La Petite Academy**

Officials

Name

Title

State

Honorable Kim Reynolds
David Roederer
Glen P. Dickinson
Ann Feilmann

Governor
Director, Department of Management
Director, Legislative Services Agency
Bureau Chief, Bureau of Nutrition and Health
Services, Iowa Department of Education

Child Care Center

Donna Pomerson
Mary Clark

Executive Director
Program Coordinator

**Bureau of Nutrition and Health Services
Iowa Department of Education
Agreement #009703
La Petite Academy
Ankeny, Iowa**



OFFICE OF AUDITOR OF STATE
STATE OF IOWA

Mary Mosiman, CPA
Auditor of State

State Capitol Building
Des Moines, Iowa 50319-0004

Telephone (515) 281-5834 Facsimile (515) 242-6134

Independent Accountant's Report on Applying Agreed-Up Procedures

To the Bureau of Nutrition and Health Services of the Iowa Department of Education and the Executive Director of La Petite Academy:

We have performed the procedures enumerated below, which were agreed upon by the management of the Bureau of Nutrition and Health Services of the Iowa Department of Education, solely to assist in evaluating La Petite Academy's (the Center's) compliance with the requirements and regulations of the Child and Adult Care Food Program, to determine if the program and participation data reported by the Center for reimbursements is accurate and to determine if the Center's internal controls are adequate for program participation, for the period of October 1, 2016 through June 30, 2017. The Center's management is responsible for compliance with the provisions of the Child and Adult Care Food Program and for making all records and related information available.

This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of those parties specified in this report. Consequently, we make no representations regarding the sufficiency of the procedures described below, either for the purpose for which this report has been requested or for any other purpose.

The procedures we performed are summarized as follows:

1. We reviewed all eligibility applications for the Center for the period of October 1, 2016 through June 30, 2017 to determine if they were complete and properly approved.
2. We selected one month to review the Center's daily meal participation records for accuracy, to review time-in and time-out records to verify children were in attendance at the Center when meals were claimed, to determine children were claimed correctly as either free, reduced-price or paid, to determine if at least 25% of the children enrolled and claimed were eligible for free or reduced-price meals or 25% of the Center's license capacity and claimed were eligible for free or reduced-price meals and to determine if the monthly claim for reimbursement is properly supported.
3. We observed at least one meal or snack to determine if meal pattern requirements were being met, including the presence of the required components, the existence of adequate documentation for combination foods which contribute to more than one food component and to determine adequate quantities were served for the age and number of participants.
4. We reviewed daily meal production records to determine that quantities prepared met meal pattern requirements based on the month's menu. We completed a milk study comparing milk receipts to meal pattern requirements based on the month's menu.

Based on the performance of the procedures described above, we identified recommendations which are included in the Schedule of Findings section of this report. Unless reported in the Schedule of Findings items of non-compliance were not noted during the performance of the specific procedures listed above.

We were not engaged to and did not conduct an examination, the objective of which should be the expression of an opinion on the accompanying Schedule of Meals Served and Program Reimbursements for the nine months ended June 30, 2017. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of the management of the Bureau of Nutrition and Health Services of the Iowa Department of Education and La Petite Academy, and is not intended to be and should not be used by anyone other than those specified parties.

We would like to acknowledge the many courtesies and assistance extended to us by personnel of the Bureau of Health and Nutrition Services of the Iowa Department of Education and La Petite Academy during the course of our agreed-upon procedures. 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

September 14, 2017

Bureau of Nutrition and Health Services
Iowa Department of Education
Agreement #009703
La Petite Academy

Schedule of Meals Served and Program Reimbursements

Nine months ended June 30, 2017

	No. of Meals Served	Program Reimbursements			
		Breakfast	Lunch	Snacks	Total
Free meals	47,514	\$ 23,509	53,298	15,518	92,325
Reduced-price meals	7,938	3,587	6,482	1,387	11,456
Paid meals	45,134	3,971	7,418	1,221	12,610
	<u>100,586</u>	<u>\$ 31,067</u>	<u>67,198</u>	<u>18,126</u>	<u>116,391</u>

See accompanying independent accountant's report on applying agreed-upon procedures.

**Bureau of Nutrition and Health Services
Iowa Department of Education
Agreement #009703
La Petite Academy
Ankeny, Iowa**



OFFICE OF AUDITOR OF STATE
STATE OF IOWA

Mary Mosiman, CPA
Auditor of State

State Capitol Building
Des Moines, Iowa 50319-0004

Telephone (515) 281-5834 Facsimile (515) 242-6134

To the Bureau of Nutrition and Health Services of the Iowa Department of Education and the Executive Director of La Petite Academy:

At your request, we made inquiries and observations regarding La Petite Academy's compliance with the requirements and regulations of the Child and Adult Care Food Program during the period of October 1, 2016 through June 30, 2017. Following are the findings we identified as a result of our agreed-upon procedures, along with related recommendations.

- (A) Monthly Claim for Reimbursement – The Center submits a monthly claim for reimbursement which includes information related to the Center's attendance, the number of enrolled children in each of the reimbursement categories, the Center's percentage of children in the free and reduced-price categories and the number of meals/snacks served for the month. For the month of March 2017, the Center under reported the number of snacks served for children in the paid category by 2.

Recommendation – The Center should develop and implement procedures to ensure information reported on the monthly claim for reimbursement is accurate.

Response – I disallowed meals for an expired enrollment form and made an input error. I will double check disallowance numbers moving forward to ensure I am taking away the correct amount.

Conclusion – Response accepted.

- (B) Participant Eligibility – Eligibility applications for the year ended September 30, 2017 were reviewed to determine if an application was on file for meals/snacks claimed for each child categorized as free or reduced-price and to determine if the application was complete, properly approved and dated. One application on file did not include the last four digits of the parent/guardian's social security number.

The over claim amount for the incomplete application should be determined starting from the child's enrollment date at the Center through September 30, 2017; however, the over claim amount was not readily determinable.

Recommendation – The Center should develop and implement procedures to ensure an application is on file for each child categorized as free or reduced-price and each application is complete, properly approved and dated.

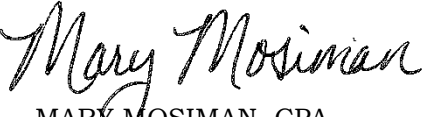
Response – The missing social security number was obtained. The Director was retrained on authorizing income forms. I double check the income forms each month but this was an oversight done by mistake.

Conclusion – Response accepted.

Bureau of Nutrition and Health Services
Iowa Department of Education
Agreement #009703
La Petite Academy

Schedule of Findings

We would like to acknowledge the many courtesies and assistance extended to us by personnel of the Bureau of Nutrition and Health Services of the Iowa Department of Education and La Petite Academy during the course of our work. Should you have any questions concerning any of the above matter, we shall be pleased to discuss them with you at your convenience.


MARY MOSIMAN, CPA
Auditor of State

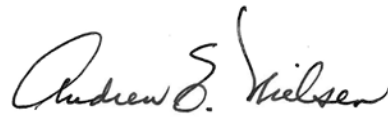
September 14, 2017

Bureau of Nutrition and Health Services
Iowa Department of Education
Agreement #009703
La Petite Academy

Staff

This engagement was performed by:

Tammy A. Hollingsworth, CIA, Manager
Michael Holowinski, Staff Auditor
Heather M. Poula, Assistant Auditor



Andrew E. Nielsen, CPA
Deputy Auditor of State

**BUREAU OF NUTRITION AND HEALTH SERVICES
IOWA DEPARTMENT OF EDUCATION
AGREEMENT #309702
LITTLE HANDS CHILDCARE AND PRESCHOOL
SPIRIT LAKE, IOWA**

**INDEPENDENT ACCOUNTANT'S REPORT
ON APPLYING AGREED-UPON PROCEDURES**

**FOR THE PERIOD
OCTOBER 1, 2016 THROUGH JUNE 30, 2017**

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**Bureau of Nutrition and Health Services
Iowa Department of Education
Agreement #309702
Little Hands Childcare and Preschool**

Officials

Name

Title

State

Honorable Kim Reynolds
David Roederer
Glen P. Dickinson
Ann Feilmann

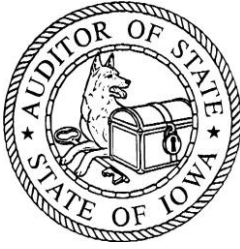
Governor
Director, Department of Management
Director, Legislative Services Agency
Bureau Chief, Bureau of Nutrition and Health
Services, Iowa Department of Education

Child Care Center

Jennifer Will

Director

**Bureau of Nutrition and Health Services
Iowa Department of Education
Agreement #309702
Little Hands Childcare and Preschool
Spirit Lake, Iowa**



OFFICE OF AUDITOR OF STATE
STATE OF IOWA

Mary Mosiman, CPA
Auditor of State

State Capitol Building
Des Moines, Iowa 50319-0004

Telephone (515) 281-5834 Facsimile (515) 242-6134

Independent Accountant's Report on Applying Agreed-Upon Procedures

To the Bureau of Nutrition and Health Services of the Iowa Department of Education and the Director of Little Hands Childcare and Preschool:

We have performed the procedures enumerated below, which were agreed upon by the management of the Bureau of Nutrition and Health Services of the Iowa Department of Education, solely to assist in evaluating Little Hands Childcare and Preschool's (the Center's) compliance with the requirements and regulations of the Child and Adult Care Food Program, to determine if the program and participation data reported by the Center for reimbursements is accurate and to determine if the Center's internal controls are adequate for program participation, for the period of October 1, 2016 through June 30, 2017. The Center's management is responsible for compliance with the provisions of the Child and Adult Care Food Program and for making all records and related information available.

This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of those parties specified in this report. Consequently, we make no representations regarding the sufficiency of the procedures described below, either for the purpose for which this report has been requested or for any other purpose.

The procedures we performed are summarized as follows:


1. We reviewed all eligibility applications for the Center for the period of October 1, 2016 through June 30, 2017 to determine if they were complete and properly approved.
2. We selected one month to review the Center's daily meal participation records for accuracy, to review time-in and time-out records to verify children were in attendance at the Center when meals were claimed, to determine children were claimed correctly as either free, reduced-price or paid, to determine if at least 25% of the children enrolled and claimed were eligible for free or reduced-price meals or 25% of the Center's license capacity and claimed were eligible for free or reduced-price meals and to determine if the monthly claim for reimbursement is properly supported.
3. We observed at least one meal or snack to determine if meal pattern requirements were being met, including the presence of the required components, the existence of adequate documentation for combination foods which contribute to more than one food component and to determine adequate quantities were served for the age and number of participants.
4. We reviewed daily meal production records to determine that quantities prepared met meal pattern requirements based on the month's menu. We completed a milk study comparing milk receipts to meal pattern requirements based on the month's menu.

Based on the performance of the procedures described above, we identified recommendations which are included in the Schedule of Findings section of this report. Unless reported in the Schedule of Findings items of non-compliance were not noted during the performance of the specific procedures listed above.

We were not engaged to and did not conduct an examination, the objective of which should be the expression of an opinion on the accompanying Schedule of Meals Served and Program Reimbursements for the nine months ended June 30, 2017. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of the management of the Bureau of Nutrition and Health Services of the Iowa Department of Education and Little Hands Childcare and Preschool and is not intended to be and should not be used by anyone other than those specified parties.

We would like to acknowledge the many courtesies and assistance extended to us by personnel of the Bureau of Health and Nutrition Services of the Iowa Department of Education and Little Hands Childcare and Preschool during the course of our agreed-upon procedures. 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

September 26, 2017

Bureau of Nutrition and Health Services
Iowa Department of Education
Agreement #309702
Little Hands Childcare and Preschool

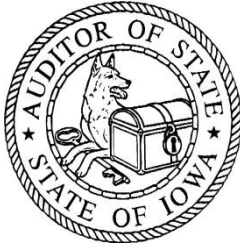
Schedule of Meals Served and Program Reimbursements

Nine months ended June 30, 2017

	No. of Meals Served	Program Reimbursements			
		Breakfast	Lunch	Snacks	Total
Free meals	13,990	\$ 7,293	16,859	4,087	28,239
Reduced-price meals	4,284	1,672	4,948	620	7,240
Paid meals	32,562	3,022	6,133	740	9,895
	<u>50,836</u>	<u>\$ 11,987</u>	<u>27,940</u>	<u>5,447</u>	<u>45,374</u>

See accompanying independent accountant's report on applying agreed-upon procedures.

**Bureau of Nutrition and Health Services
Iowa Department of Education
Agreement #309702
Little Hands Childcare and Preschool
Spirit Lake, Iowa**



OFFICE OF AUDITOR OF STATE
STATE OF IOWA

Mary Mosiman, CPA
Auditor of State

State Capitol Building
Des Moines, Iowa 50319-0006

Telephone (515) 281-5834 Facsimile (515) 242-6134

To the Bureau of Nutrition and Health Services of the Iowa Department of Education and the Director of Little Hands Childcare and Preschool:

At your request, we made inquiries and observations regarding Little Hands Childcare and Preschool's compliance with the requirements and regulations of the Child and Adult Care Food Program for the period of October 1, 2016 through June 30, 2017. Following are the findings we identified as a result of our agreed-upon procedures, along with related recommendations.

- (A) Segregation of Duties – One important aspect of internal control is the segregation of duties among employees to prevent an individual employee from handling duties which are incompatible. The monthly claim for reimbursement is not reviewed by an independent person.

Recommendation – We realize segregation of duties is difficult with a limited number of employees. However, the Center should review its control procedures to obtain the maximum internal control possible under the circumstances utilizing currently available staff. Independent reviews of the monthly claims for reimbursement should be performed and the review should be documented by the initials or signature of the reviewer and the date of the review.

Response – We will be putting in place a spreadsheet with the segregated duties for reviews. Reviews will be done monthly and marked on the spreadsheet. We will make sure we initial and date when this happens and it will only be done by the Director of our Milford Site.

Conclusion – Response accepted.

- (B) Monthly Claim for Reimbursement – The Center submits a monthly claim for reimbursement which includes information related to the Center's attendance, the number of enrolled children in each of the reimbursement categories, the Center's percentage of children in the free and reduced-price categories and the number of meals/snacks served for the month. For the month of March 2017, the Center claimed six meals/snacks for one child in the paid category who was not in attendance during the time the meals/snacks were served. This included 2 breakfast meals, 2 lunch meals and 2 snacks, causing a total over claim of \$1.32.

Recommendation – The Center should develop and implement procedures to ensure information reported on the monthly claim for reimbursement is accurate.

Response – When marking for breakfast, lunch and snack we will double check at the tables to make sure we are marking the correct child. We will also double check with our name tag system.

Conclusion – Response accepted.

Bureau of Nutrition and Health Services
Iowa Department of Education
Agreement #309702
Little Hands Childcare and Preschool

Schedule of Findings

- (C) Participant Eligibility – Eligibility applications for the period of October 1, 2016 through June 30, 2017 were reviewed to determine if an application was on file for meals/snacks claimed for each child categorized as free or reduced-price and to determine if the application was complete, properly approved and dated. One application on file did not include the last four digits of the parent/guardian's social security number.

The over claim amount for the incomplete application should be determined starting from the child's enrollment date at the Center through September 30, 2017; however, the over claim amounts were not readily determinable.

Recommendation – The Center should develop and implement procedures to ensure an application is on file for each child categorized as free or reduced-price and each application is complete, properly approved and dated.

Response – When the new applications are due or a new child enrolls we will have the Director of both centers double check to make sure each application is correctly filled out.

Conclusion – Response accepted.

- (D) Milk Study – Meal pattern requirements specify the amount of milk required to be served at each meal and/or snack. A milk study was performed which compared the amount of milk required to be served based on the menus for the month to the actual amount of milk purchased and/or donated during the month. The Center only purchased 49% of the milk required to be served based on the menus for the month.

Recommendation – The Center should develop and implement procedures to ensure sufficient milk is purchased and served during the month based on the month's menus and meal pattern requirements, all receipts for milk purchases are retained and all milk donations are recorded. The Center should also ensure employees are adequately trained and supervised when serving milk at meals/snacks.


Response – We feel that we always have the correct amount of milk on the tables at the beginning of each meal. We do family style serving. We have retrained our staff to make sure that each child is given the correct amount.

Conclusion – Response accepted.

Bureau of Nutrition and Health Services
Iowa Department of Education
Agreement #309702
Little Hands Childcare and Preschool

Schedule of Findings

We would like to acknowledge the many courtesies and assistance extended to us by personnel of the Bureau of Nutrition and Health Services of the Iowa Department of Education and Little Hands Childcare and Preschool during the course of our work. Should you have any questions concerning any of the above matter, we shall be pleased to discuss them with you at your convenience.


MARY MOSIMAN, CPA
Auditor of State

September 26, 2017

Bureau of Nutrition and Health Services
Iowa Department of Education
Agreement #309702
Little Hands Childcare and Preschool

Staff

This engagement was performed by:

Tammy A. Hollingsworth, CIA, Manager
Michael Holowinski, Staff Auditor
Alex N. Kawamura, CPA, Staff Auditor
Elizabeth P. Dawson, Assistant Auditor

A handwritten signature in black ink that reads "Andrew E. Nielsen". The signature is written in a cursive style with a large, stylized initial "A".

Andrew E. Nielsen, CPA
Deputy Auditor of State

**BUREAU OF NUTRITION AND HEALTH SERVICES
IOWA DEPARTMENT OF EDUCATION
AGREEMENT #009704
PARKVIEW DAYCARE SERVICES
COUNCIL BLUFFS, IOWA**

**INDEPENDENT ACCOUNTANT'S REPORT
ON APPLYING AGREED-UPON PROCEDURES**

**FOR THE PERIOD
OCTOBER 1, 2016 THROUGH JUNE 30, 2017**

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**Bureau of Nutrition and Health Services
Iowa Department of Education
Agreement #009704
Parkview Daycare Services**

Officials

Name

Title

State

Honorable Kim Reynolds
David Roederer
Glen P. Dickinson
Ann Feilmann

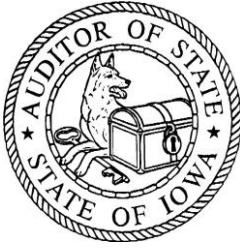
Governor
Director, Department of Management
Director, Legislative Services Agency
Bureau Chief, Bureau of Nutrition and Health
Services, Iowa Department of Education

Child Care Center

Elizabeth Mitchell

Director

**Bureau of Nutrition and Health Services
Iowa Department of Education
Agreement #009704
Parkview Daycare Services
Council Bluffs, Iowa**



OFFICE OF AUDITOR OF STATE
STATE OF IOWA

Mary Mosiman, CPA
Auditor of State

State Capitol Building
Des Moines, Iowa 50319-0004

Telephone (515) 281-5834 Facsimile (515) 242-6134

Independent Accountant's Report on Applying Agreed-Up Procedures

To the Bureau of Nutrition and Health Services of the Iowa Department of Education and the Director of Parkview Daycare Services:

We have performed the procedures enumerated below, which were agreed upon by the management of the Bureau of Nutrition and Health Services of the Iowa Department of Education, solely to assist in evaluating Parkview Daycare Services' (the Center's) compliance with the requirements and regulations of the Child and Adult Care Food Program, to determine if the program and participation data reported by the Center for reimbursements is accurate and to determine if the Center's internal controls are adequate for program participation, for the period of October 1, 2016 through June 30, 2017. The Center's management is responsible for compliance with the provisions of the Child and Adult Care Food Program and for making all records and related information available.

This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of those parties specified in this report. Consequently, we make no representations regarding the sufficiency of the procedures described below, either for the purpose for which this report has been requested or for any other purpose.

The procedures we performed are summarized as follows:


1. We reviewed all eligibility applications for the Center for the period of October 1, 2016 through June 30, 2017 to determine if they were complete and properly approved.
2. We selected one month to review the Center's daily meal participation records for accuracy, to review time-in and time-out records to verify children were in attendance at the Center when meals were claimed, to determine children were claimed correctly as either free, reduced-price or paid, to determine if at least 25% of the children enrolled and claimed were eligible for free or reduced-price meals or 25% of the Center's license capacity and claimed were eligible for free or reduced-price meals and to determine if the monthly claim for reimbursement is properly supported.
3. We observed at least one meal or snack to determine if meal pattern requirements were being met, including the presence of the required components, the existence of adequate documentation for combination foods which contribute to more than one food component and to determine adequate quantities were served for the age and number of participants.
4. We reviewed daily meal production records to determine that quantities prepared met meal pattern requirements based on the month's menu. We completed a milk study comparing milk receipts to meal pattern requirements based on the month's menu.

Based on the performance of the procedures described above, we identified recommendations which are included in the Schedule of Findings section of this report. Unless reported in the Schedule of Findings items of non-compliance were not noted during the performance of the specific procedures listed above.

We were not engaged to and did not conduct an examination, the objective of which should be the expression of an opinion on the accompanying Schedule of Meals Served and Program Reimbursements for the nine months ended June 30, 2017. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of the management of the Bureau of Nutrition and Health Services of the Iowa Department of Education and Parkview Daycare Services, and is not intended to be and should not be used by anyone other than those specified parties.

We would like to acknowledge the many courtesies and assistance extended to us by personnel of the Bureau of Health and Nutrition Services of the Iowa Department of Education and Parkview Daycare Services during the course of our agreed-upon procedures. 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

September 27, 2017

Bureau of Nutrition and Health Services
Iowa Department of Education
Agreement #009704
Parkview Daycare Services

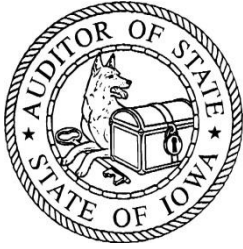
Schedule of Meals Served and Program Reimbursements

Nine months ended June 30, 2017

	No. of Meals Served	Program Reimbursements			
		Breakfast	Lunch	Snacks	Total
Free meals	27,837	\$ 14,039	30,839	9,056	53,934
Reduced-price meals	559	333	374	85	792
Paid meals	2,054	184	366	51	601
	<u>30,450</u>	<u>\$ 14,556</u>	<u>31,579</u>	<u>9,192</u>	<u>55,327</u>

See accompanying independent accountant's report on applying agreed-upon procedures.

**Bureau of Nutrition and Health Services
Iowa Department of Education
Agreement #009704
Parkview Daycare Services
Council Bluffs, Iowa**



OFFICE OF AUDITOR OF STATE
STATE OF IOWA

Mary Mosiman, CPA
Auditor of State

State Capitol Building
Des Moines, Iowa 50319-0004

Telephone (515) 281-5834 Facsimile (515) 242-6134

To the Bureau of Nutrition and Health Services of the Iowa Department of Education and the Director of Parkview Daycare Services:

At your request, we made inquiries and observations regarding Parkview Daycare Services' compliance with the requirements and regulations of the Child and Adult Care Food Program during the period of October 1, 2016 through June 30, 2017. Following are the findings we identified as a result of our agreed-upon procedures, along with related recommendations.

- (A) Participant Eligibility – Eligibility applications for the period of October 1, 2016 through June 30, 2017 were reviewed to determine if an application was on file for meals/snacks claimed for each child categorized as free or reduced-price and to determine if the application was complete, properly approved and dated. Two applications on file, which included four children, were incorrectly classified by the Center as free instead of reduced-price.

The over claim amount for the above findings should be determined starting from the child's enrollment date at the Center through September 30, 2017; however, the over claim amount was not readily determinable.

Recommendation – The Center should develop and implement procedures to ensure an application is on file for each child categorized as free or reduced-price and each application is complete, properly approved and dated.

Response – We hired a part time food program coordinator to ensure we are in compliance with all aspects of the CACFP. She has attended all of the trainings and has become familiar with the food program and the components. We have created a cheat sheet for the Director in order to ensure all components of the form are completed correctly.

The IEF Enrollment Form and Income Eligibility Form will be filled out by the parent/guardian. Once the form has been filled out by the family, the site Director will review the form to ensure the information contained on the form is complete. Once the form has been verified and signed off by the Director, the original form is then given to the food program coordinator to review to ensure it is complete and that no information has been excluded or crossed out.

The complete and determined income eligibility form and enrollment forms will be kept at the corporate office in a binder separated by each Center. A copy of the completed and determined form will be kept on site at the Center.

If there are errors on the IEF, it will be returned to the Center to be completed. The error form will accompany the IEF with the appropriate documentation on what is missing or incorrect. Once the errors of missing information has been fixed, the original IEF will then be sent to corporate to be kept on file. An updated copy of the IEF will be kept in the Center.

Conclusion – Response accepted.

Bureau of Nutrition and Health Services
Iowa Department of Education
Agreement #009704
Parkview Daycare Services

Schedule of Findings

- (B) Milk Study – Meal pattern requirements specify the amount of milk required to be served at each meal and/or snack. A milk study was performed which compared the amount of milk required to be served based on the menus for the month to the actual amount of milk purchased and/or donated during the month. The Center only purchased 65% of the milk required to be served based on the menus for the month.


Recommendation – The Center should develop and implement procedures to ensure sufficient milk is purchased and served during the month based on the month's menus and meal pattern requirements, all receipts for milk purchases are retained and all milk donations are recorded. The Center should also ensure employees are adequately trained and supervised when serving milk at meals/snacks.

Response – The milk that is served with the meals is purchased through Treat America according to the number of meals that are ordered. We will ensure we are receiving the appropriate number of gallons of milk for the children, which will be based on the number of meals ordered each day.

The kitchen staff has been provided a measuring cup to ensure milk is measured correctly for each age group.

Conclusion – Response accepted.

We would like to acknowledge the many courtesies and assistance extended to us by personnel of the Bureau of Nutrition and Health Services of the Iowa Department of Education and Parkview Daycare Services during the course of our work. Should you have any questions concerning any of the above matter, we shall be pleased to discuss them with you at your convenience.


MARY MOSIMAN, CPA
Auditor of State


September 27, 2017

Bureau of Nutrition and Health Services
Iowa Department of Education
Agreement #009704
Parkview Daycare Services

Staff

This engagement was performed by:

Tammy A. Hollingsworth, CIA, Manager
Michael Holowinski, Staff Auditor
Nicholas J. Gassman, Assistant Auditor
Heather M. Poula, Assistant Auditor



Andrew E. Nielsen, CPA
Deputy Auditor of State

**BUREAU OF NUTRITION AND HEALTH SERVICES
IOWA DEPARTMENT OF EDUCATION
AGREEMENT #839701
KOUNTRY KIDS KARE
HARLAN, IOWA**

**INDEPENDENT ACCOUNTANT'S REPORT
ON APPLYING AGREED-UPON PROCEDURES**

**FOR THE PERIOD
OCTOBER 1, 2016 THROUGH JUNE 30, 2017**

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Staff	12

**Bureau of Nutrition and Health Services
Iowa Department of Education
Agreement #839701
Kountry Kids Kare**

Officials

Name

Title

State

Honorable Kim Reynolds
David Roederer
Glen P. Dickinson
Ann Feilmann

Governor
Director, Department of Management
Director, Legislative Services Agency
Bureau Chief, Bureau of Nutrition and Health
Services, Iowa Department of Education

Child Care Center

Pam Klinkefus

Executive Director

**Bureau of Nutrition and Health Services
Iowa Department of Education
Agreement #839701
Kountry Kids Kare
Harlan, Iowa**



OFFICE OF AUDITOR OF STATE
STATE OF IOWA

Mary Mosiman, CPA
Auditor of State

State Capitol Building
Des Moines, Iowa 50319-0004

Telephone (515) 281-5834 Facsimile (515) 242-6134

Independent Accountant's Report on Applying Agreed-Up Procedures

To the Bureau of Nutrition and Health Services of the Iowa Department of Education and the Executive Director of Kountry Kids Kare:

We have performed the procedures enumerated below, which were agreed upon by the management of the Bureau of Nutrition and Health Services of the Iowa Department of Education, solely to assist in evaluating Kountry Kids Kare's (the Center's) compliance with the requirements and regulations of the Child and Adult Care Food Program, to determine if the program and participation data reported by the Center for reimbursements is accurate and to determine if the Center's internal controls are adequate for program participation, for the period of October 1, 2016 through June 30, 2017. The Center's management is responsible for compliance with the provisions of the Child and Adult Care Food Program and for making all records and related information available.

This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of those parties specified in this report. Consequently, we make no representations regarding the sufficiency of the procedures described below, either for the purpose for which this report has been requested or for any other purpose.

The procedures we performed are summarized as follows:


1. We reviewed all eligibility applications for the Center for the period of October 1, 2016 through June 30, 2017 to determine if they were complete and properly approved.
2. We selected one month to review the Center's daily meal participation records for accuracy, to review time-in and time-out records to verify children were in attendance at the Center when meals were claimed, to determine children were claimed correctly as either free, reduced-price or paid, to determine if at least 25% of the children enrolled and claimed were eligible for free or reduced-price meals or 25% of the Center's license capacity and claimed were eligible for free or reduced-price meals and to determine if the monthly claim for reimbursement is properly supported.
3. We observed at least one meal or snack to determine if meal pattern requirements were being met, including the presence of the required components, the existence of adequate documentation for combination foods which contribute to more than one food component and to determine adequate quantities were served for the age and number of participants.
4. We reviewed daily meal production records to determine that quantities prepared met meal pattern requirements based on the month's menu. We completed a milk study comparing milk receipts to meal pattern requirements based on the month's menu.

Based on the performance of the procedures described above, we identified recommendations which are included in the Schedule of Findings section of this report. Unless reported in the Schedule of Findings items of non-compliance were not noted during the performance of the specific procedures listed above.

We were not engaged to and did not conduct an examination, the objective of which should be the expression of an opinion on the accompanying Schedule of Meals Served and Program Reimbursements for the nine months ended June 30, 2017. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of the management of the Bureau of Nutrition and Health Services of the Iowa Department of Education and Kountry Kids Kare, and is not intended to be and should not be used by anyone other than those specified parties.

We would like to acknowledge the many courtesies and assistance extended to us by personnel of the Bureau of Health and Nutrition Services of the Iowa Department of Education and Kountry Kids Kare during the course of our agreed-upon procedures. 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

September 22, 2017

Bureau of Nutrition and Health Services
Iowa Department of Education
Agreement #839701
Kountry Kids Kare

Schedule of Meals Served and Program Reimbursements

Nine months ended June 30, 2017

	No. of Meals Served	Program Reimbursements			
		Breakfast	Lunch	Snacks	Total
Free meals	18,281	\$ 9,561	19,876	5,871	35,308
Reduced-price meals	3,581	1,538	3,415	580	5,533
Paid meals	22,441	2,127	3,960	534	6,621
	<u>44,303</u>	<u>\$ 13,226</u>	<u>27,251</u>	<u>6,985</u>	<u>47,462</u>

See accompanying independent accountant's report on applying agreed-upon procedures.

**Bureau of Nutrition and Health Services
Iowa Department of Education
Agreement #839701
Kountry Kids Kare
Harlan, Iowa**



OFFICE OF AUDITOR OF STATE
STATE OF IOWA

Mary Mosiman, CPA
Auditor of State

State Capitol Building
Des Moines, Iowa 50319-0004

Telephone (515) 281-5834 Facsimile (515) 242-6134

To the Bureau of Nutrition and Health Services of the Iowa Department of Education and the Executive Director of Kountry Kids Kare:

At your request, we made inquiries and observations regarding Kountry Kids Kare's compliance with the requirements and regulations of the Child and Adult Care Food Program during the period of October 1, 2016 through June 30, 2017. Following are the findings we identified as a result of our agreed-upon procedures, along with related recommendations.

- (A) Segregation of Duties – One important aspect of internal control is the segregation of duties among employees to prevent an individual employee from handling duties which are incompatible. Generally, one individual is responsible for the approval and disbursement of bills. In addition, the monthly claim for reimbursement is not reviewed by an independent person.

Recommendation – We realize segregation of duties is difficult with a limited number of employees. However, the Center should review its control procedures to obtain the maximum internal control possible under the circumstances utilizing currently available staff. Independent reviews of the monthly claims for reimbursement should be performed and the review should be documented by the initials or signature of the reviewer and the date of the review.

Response – Separation of duties is an important aspect of any business. We will make sure independent reviews of the month's expenses are performed and totals will be signed off and dated by an impartial individual.

Conclusion – Response accepted.

- (B) Monthly Claim for Reimbursement – The Center submits a monthly claim for reimbursement which includes information related to the Center's attendance, the number of enrolled children in each of the reimbursement categories, the Center's percentage of children in the free and reduced-price categories and the number of meals/snacks served for the month. For the month of March 2017, the number of meals/snacks claimed on the monthly claim for reimbursement did not agree with the Center's supporting documentation. Based on the Center's computer produced records, the Center under reported 23 breakfast meals, 26 lunch meals and 179 snacks.

Recommendation – The Center should develop and implement procedures to ensure information reported on the monthly claim for reimbursement is accurate.

Response – We have implemented a separation of duties, attendance is inputted by one staff person and computer data base attendance records are checked against written documentation by another staff person. This way we can correct any mistakes and avoid under reporting of meals.

Conclusion – Response accepted.

Bureau of Nutrition and Health Services
Iowa Department of Education
Agreement #839701
Kountry Kids Kare

Schedule of Findings

(C) Participant Eligibility – Eligibility applications for the period of October 1, 2016 through June 30, 2017 were reviewed to determine if an application was on file for meals/snacks claimed for each child categorized as free or reduced-price and to determine if the application was complete, properly approved and dated. The following findings were noted:

- Five applications on file did not include the last four digits of the parent/guardian’s social security number.
- Two applications could not be located for four children categorized as free on the Center’s summary of eligibility spreadsheet.
- One application indicated the family exceeded the income limits; therefore the children were not eligible for free or reduced-price meals. However, the Center’s summary of eligibility spreadsheet indicated the two children were categorized as free.

The over claim amounts for the above findings should be determined starting from the child’s enrollment date at the Center through September 30, 2017; however, the over claim amounts were not readily determinable.

Recommendation – The Center should develop and implement procedures to ensure an application is on file for each child categorized as free or reduced-price and each application is complete, properly approved and dated.

Response – I have gone over and reviewed the importance of complete and proper documentation. I have implemented a plan to cross check the written records against the computer data base to ensure its accuracy. We have created a new system of filing the documents to ensure all are received and filed properly at the time of enrollment or yearly review. As we speak we are preparing to do our annual review and update our family’s record for the 2017-2018 CACFP food year.

Conclusion – Response accepted.

Bureau of Nutrition and Health Services
Iowa Department of Education
Agreement #839701
Kountry Kids Kare

Schedule of Findings

We would like to acknowledge the many courtesies and assistance extended to us by personnel of the Bureau of Nutrition and Health Services of the Iowa Department of Education and Kountry Kids Kare during the course of our work. Should you have any questions concerning any of the above matter, we shall be pleased to discuss them with you at your convenience.


MARY MOSIMAN, CPA
Auditor of State

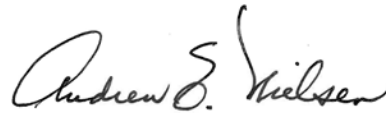
September 22, 2017

Bureau of Nutrition and Health Services
Iowa Department of Education
Agreement #839701
Kountry Kids Kare

Staff

This engagement was performed by:

Tammy A. Hollingsworth, CIA, Manager
Michael Holowinski, Staff Auditor
Darrin D. Dafney, Jr., Assistant Auditor
Heather M. Poula, Assistant Auditor



Andrew E. Nielsen, CPA
Deputy Auditor of State

**BUREAU OF NUTRITION AND HEALTH SERVICES
IOWA DEPARTMENT OF EDUCATION
AGREEMENT #319706
ROMPER STOMPERS, LLC
DUBUQUE, IOWA**

**INDEPENDENT ACCOUNTANT'S REPORT
ON APPLYING AGREED-UPON PROCEDURES**

**FOR THE PERIOD
OCTOBER 1, 2016 THROUGH JUNE 30, 2017**

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**Bureau of Nutrition and Health Services
Iowa Department of Education
Agreement #319706
Romper Stompers, LLC**

Officials

Name

Title

State

Honorable Kim Reynolds
David Roederer
Glen P. Dickinson
Ann Feilmann

Governor
Director, Department of Management
Director, Legislative Services Agency
Bureau Chief, Bureau of Nutrition and Health
Services, Iowa Department of Education

Child Care Center

Renee Krier

Director

**Bureau of Nutrition and Health Services
Iowa Department of Education
Agreement #319706
Romper Stompers, LLC
Dubuque, Iowa**



OFFICE OF AUDITOR OF STATE
STATE OF IOWA

Mary Mosiman, CPA
Auditor of State

State Capitol Building
Des Moines, Iowa 50319-0004

Telephone (515) 281-5834 Facsimile (515) 242-6134

Independent Accountant's Report on Applying Agreed-Upon Procedures

To the Bureau of Nutrition and Health Services of the Iowa Department of Education
and the Director of Romper Stompers, LLC:

We have performed the procedures enumerated below, which were agreed upon by the management of the Bureau of Nutrition and Health Services of the Iowa Department of Education, solely to assist in evaluating Romper Stompers, LLC's (the Center's) compliance with the requirements and regulations of the Child and Adult Care Food Program, to determine if the program and participation data reported by the Center for reimbursements is accurate and to determine if the Center's internal controls are adequate for program participation, for the period of October 1, 2016 through June 30, 2017. The Center's management is responsible for compliance with the provisions of the Child and Adult Care Food Program and for making all records and related information available.

This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of those parties specified in this report. Consequently, we make no representations regarding the sufficiency of the procedures described below, either for the purpose for which this report has been requested or for any other purpose.

The procedures we performed are summarized as follows:

1. We reviewed all eligibility applications for the Center for the period of October 1, 2016 through June 30, 2017 to determine if they were complete and properly approved.
2. We selected one month to review the Center's daily meal participation records for accuracy, to review time-in and time-out records to verify children were in attendance at the Center when meals were claimed, to determine children were claimed correctly as either free, reduced-price or paid, to determine if at least 25% of the children enrolled and claimed were eligible for free or reduced-price meals or 25% of the Center's license capacity and claimed were eligible for free or reduced-price meals and to determine if the monthly claim for reimbursement is properly supported.
3. We observed at least one meal or snack to determine if meal pattern requirements were being met, including the presence of the required components, the existence of adequate documentation for combination foods which contribute to more than one food component and to determine adequate quantities were served for the age and number of participants.
4. We reviewed daily meal production records to determine that quantities prepared met meal pattern requirements based on the month's menu. We completed a milk study comparing milk receipts to meal pattern requirements based on the month's menu.

Based on the performance of the procedures described above, we identified recommendations which are included in the Schedule of Findings section of this report. Unless reported in the Schedule of Findings items of non-compliance were not noted during the performance of the specific procedures listed above.

We were not engaged to and did not conduct an examination, the objective of which should be the expression of an opinion on the accompanying Schedule of Meals Served and Program Reimbursements for the nine months ended June 30, 2017. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of the management of the Bureau of Nutrition and Health Services of the Iowa Department of Education and Romper Stompers, LLC, and is not intended to be and should not be used by anyone other than those specified parties.

We would like to acknowledge the many courtesies and assistance extended to us by personnel of the Bureau of Health and Nutrition Services of the Iowa Department of Education and Romper Stompers, LLC during the course of our agreed-upon procedures. 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

September 19, 2017

Bureau of Nutrition and Health Services
Iowa Department of Education
Agreement #319706
Romper Stompers, LLC

Schedule of Meals Served and Program Reimbursements

Nine months ended June 30, 2017

	No. of Meals Served	Program Reimbursements				Total
		Breakfast	Lunch	Supper	Snacks	
Free meals	28,612	\$ 8,148	18,315	12,820	12,035	51,318
Reduced-price meals	1,264	368	721	351	265	1,705
Paid meals	7,609	440	540	214	250	1,444
	<u>37,485</u>	<u>\$ 8,956</u>	<u>19,576</u>	<u>13,385</u>	<u>12,550</u>	<u>54,467</u>

See accompanying independent accountant's report on applying agreed-upon procedures.

**Bureau of Nutrition and Health Services
Iowa Department of Education
Agreement #319706
Romper Stompers, LLC
Dubuque, Iowa**



OFFICE OF AUDITOR OF STATE
STATE OF IOWA

Mary Mosiman, CPA
Auditor of State

State Capitol Building
Des Moines, Iowa 50319-0004

Telephone (515) 281-5834 Facsimile (515) 242-6134

To the Bureau of Nutrition and Health Services of the Iowa Department of Education
and the Director of Romper Stompers, LLC:

At your request, we made inquiries and observations regarding Romper Stompers, LLC's compliance with the requirements and regulations of the Child and Adult Care Food Program during the period of October 1, 2016 through June 30, 2017. Following are the findings we identified as a result of our agreed-upon procedures, along with related recommendations.

- (A) Segregation of Duties – One important aspect of internal control is the segregation of duties among employees to prevent an individual employee from handling duties which are incompatible. Generally, one individual is responsible for the preparation, approval and disbursement of bills.

Recommendation – We realize segregation of duties is difficult with a limited number of employees. However, the Center should review its control procedures to obtain the maximum internal control possible under the circumstances utilizing currently available staff.

Response – One staff will be in charge of cooking, ordering food and completing food production sheets and meal participation records. Another staff will be in charge of submitting the claim each month, obtaining all applications and enrollments and doing all the math required.

Conclusion – Response accepted.

- (B) Participant Eligibility – Eligibility applications for the period of October 1, 2016 through June 30, 2017 were reviewed to determine if an application was on file for meals/snacks claimed for each child categorized as free or reduced-price and to determine if the application was complete, properly approved and dated. Six applications were considered incomplete based on the following findings:

- Three of the applications on file did not include the last four digits of the parent/guardian's social security number.
- Two of the applications on file did not include the family members' household income.
- Two of the applications on file were signed by the Center; however, they were not dated
- For two of the applications on file, the eligibility determination section was not completed by the Center, in addition to the applications not being signed or dated by the Center.

Bureau of Nutrition and Health Services
Iowa Department of Education
Agreement #319706
Romper Stompers, LLC

Schedule of Findings

The over claim amounts for the above findings should be determined starting from the child's enrollment date at the Center through September 30, 2017; however, the over claim amounts were not readily determinable.

Recommendation – The Center should develop and implement procedures to ensure an application is on file for each child categorized as free or reduced-price and each application is complete, properly approved and dated.

Response – We will implement a check list to ensure all items are filled out correctly before claiming and filing applications.

Conclusion – Response accepted.

- (C) Milk Study – Meal pattern requirements specify the amount of milk required to be served at each meal and/or snack. A milk study was performed which compared the amount of milk required to be served based on the menus for the month to the actual amount of milk purchased and/or donated during the month. The Center only purchased 82% of the milk required to be served based on the menus for the month.

Recommendation – The Center should develop and implement procedures to ensure sufficient milk is purchased and served during the month based on the month's menus and meal pattern requirements, all receipts for milk purchases are retained and all milk donations are recorded. The Center should also ensure employees are adequately trained and supervised when serving milk at meals/snacks.

Response – We will encourage children to drink more milk while still serving themselves.

Conclusion – Response accepted.

- (D) Monthly Claim for Reimbursement - The Center submits a monthly claim for reimbursement which includes information related to the Center's attendance, the number of enrolled children in each of the reimbursement categories, the Center's percentage of children in the free and reduced-price categories and the number of meals/snacks served for the month.

For the month of March 2017, the Center claimed nine meals/snacks for two children in the free category and one child in the paid category who were not in attendance during the time the meals/snacks were served. This included 2 lunch meals, 1 supper meal and 6 snacks, causing a total over claim of \$10.20.

Recommendation – The Center should develop and implement procedures to ensure information reported on the monthly claim for reimbursement is accurate.

Bureau of Nutrition and Health Services
Iowa Department of Education
Agreement #319706
Romper Stompers, LLC

Schedule of Findings

Response – Each month one staff will go over free, reduced-price and paid categories to make sure each child is marked correctly.

Conclusion – Response accepted.

We would like to acknowledge the many courtesies and assistance extended to us by personnel of the Bureau of Nutrition and Health Services of the Iowa Department of Education and Romper Stompers, LLC during the course of our work. Should you have any questions concerning any of the above matter, we shall be pleased to discuss them with you at your convenience.


MARY MOSIMAN, CPA
Auditor of State

September 19, 2017

Bureau of Nutrition and Health Services
Iowa Department of Education
Agreement #319706
Romper Stompers, LLC

Staff

This engagement was performed by:

Tammy A. Hollingsworth, CIA, Manager
Michael Holowinski, Staff Auditor
Alex N. Kawamura, CPA, Staff Auditor
Brett S. Gillen, Assistant Auditor

A handwritten signature in black ink that reads "Andrew E. Nielsen". The signature is written in a cursive style with a large, stylized initial "A".

Andrew E. Nielsen, CPA
Deputy Auditor of State

**BUREAU OF NUTRITION AND HEALTH SERVICES
IOWA DEPARTMENT OF EDUCATION
AGREEMENT #079704
LEARN AND PLAY PRESCHOOL
EVANSDALE, IOWA**

**INDEPENDENT ACCOUNTANT'S REPORT
ON APPLYING AGREED-UPON PROCEDURES**

**FOR THE PERIOD
OCTOBER 1, 2016 THROUGH JUNE 30, 2017**

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**Bureau of Nutrition and Health Services
Iowa Department of Education
Agreement #079704
Learn and Play Preschool**

Officials

Name

Title

State

Honorable Kim Reynolds
David Roederer
Glen P. Dickinson
Ann Feilmann

Governor
Director, Department of Management
Director, Legislative Services Agency
Bureau Chief, Bureau of Nutrition and Health
Services, Iowa Department of Education

Child Care Center

Mary Sires

Owner

**Bureau of Nutrition and Health Services
Iowa Department of Education
Agreement #079704
Learn and Play Preschool
Evansdale, Iowa**



OFFICE OF AUDITOR OF STATE
STATE OF IOWA

Mary Mosiman, CPA
Auditor of State

State Capitol Building
Des Moines, Iowa 50319-0004

Telephone (515) 281-5834 Facsimile (515) 242-6134

Independent Accountant's Report on Applying Agreed-Up Procedures

To the Bureau of Nutrition and Health Services of the Iowa Department of Education and the Owner of Learn and Play Preschool:

We have performed the procedures enumerated below, which were agreed upon by the management of the Bureau of Nutrition and Health Services of the Iowa Department of Education, solely to assist in evaluating Learn and Play Preschool's (the Center's) compliance with the requirements and regulations of the Child and Adult Care Food Program, to determine if the program and participation data reported by the Center for reimbursements is accurate and to determine if the Center's internal controls are adequate for program participation, for the period of October 1, 2016 through June 30, 2017. The Center's management is responsible for compliance with the provisions of the Child and Adult Care Food Program and for making all records and related information available.

This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of those parties specified in this report. Consequently, we make no representations regarding the sufficiency of the procedures described below, either for the purpose for which this report has been requested or for any other purpose.

The procedures we performed are summarized as follows:

1. We reviewed all eligibility applications for the Center for the period of October 1, 2016 through June 30, 2017 to determine if they were complete and properly approved.
2. We selected one month to review the Center's daily meal participation records for accuracy, to review time-in and time-out records to verify children were in attendance at the Center when meals were claimed, to determine children were claimed correctly as either free, reduced-price or paid, to determine if at least 25% of the children enrolled and claimed were eligible for free or reduced-price meals or 25% of the Center's license capacity and claimed were eligible for free or reduced-price meals and to determine if the monthly claim for reimbursement is properly supported.
3. We observed at least one meal or snack to determine if meal pattern requirements were being met, including the presence of the required components, the existence of adequate documentation for combination foods which contribute to more than one food component and to determine adequate quantities were served for the age and number of participants.
4. We reviewed daily meal production records to determine that quantities prepared met meal pattern requirements based on the month's menu. We completed a milk study comparing milk receipts to meal pattern requirements based on the month's menu.

Based on the performance of the procedures described above, we identified recommendations which are included in the Schedule of Findings section of this report. Unless reported in the Schedule of Findings items of non-compliance were not noted during the performance of the specific procedures listed above.

We were not engaged to and did not conduct an examination, the objective of which should be the expression of an opinion on the accompanying Schedule of Meals Served and Program Reimbursements for the nine months ended June 30, 2017. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of the management of the Bureau of Nutrition and Health Services of the Iowa Department of Education and Learn and Play Preschool, and is not intended to be and should not be used by anyone other than those specified parties.

We would like to acknowledge the many courtesies and assistance extended to us by personnel of the Bureau of Health and Nutrition Services of the Iowa Department of Education and Learn and Play Preschool during the course of our agreed-upon procedures. 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

September 22, 2017

Bureau of Nutrition and Health Services
Iowa Department of Education
Agreement #079704
Learn and Play Preschool

Schedule of Meals Served and Program Reimbursements

Nine months ended June 30, 2017

	No. of Meals Served	Program Reimbursements			
		Breakfast	Lunch	Snacks	Total
Free meals	14,076	\$ 5,761	16,909	4,918	27,588
Reduced-price meals	2,485	797	2,628	448	3,873
Paid meals	33,360	2,848	6,172	832	9,852
	<u>49,921</u>	<u>\$ 9,406</u>	<u>25,709</u>	<u>6,198</u>	<u>41,313</u>

See accompanying independent accountant's report on applying agreed-upon procedures.

**Bureau of Nutrition and Health Services
Iowa Department of Education
Agreement #079704
Learn and Play Preschool
Evansdale, Iowa**



OFFICE OF AUDITOR OF STATE
STATE OF IOWA

Mary Mosiman, CPA
Auditor of State

State Capitol Building
Des Moines, Iowa 50319-0004

Telephone (515) 281-5834 Facsimile (515) 242-6134

To the Bureau of Nutrition and Health Services of the Iowa Department of Education and the Owner of Learn and Play Preschool:

At your request, we made inquiries and observations regarding Learn and Play Preschool's compliance with the requirements and regulations of the Child and Adult Care Food Program during the period of October 1, 2016 through June 30, 2017. Following are the findings we identified as a result of our agreed-upon procedures, along with related recommendations.

- (A) Segregation of Duties – One important aspect of internal control is the segregation of duties among employees to prevent an individual employee from handling duties which are incompatible. Generally, one individual is responsible for the approval and disbursement of bills.

Recommendation – We realize segregation of duties is difficult with a limited number of employees. However, the Center should review its control procedures to obtain the maximum internal control possible under the circumstances utilizing currently available staff.

Response – We just started direct auto-payment for Martin Brothers and Walmart. The manager checks inventory and orders. They send an e-mail to the Center and to myself, the cook checks to make sure we receive what we ordered. A staff person at our other center prepares the financial calculations for the monthly financial report.

Conclusion – Response accepted.

- (B) Monthly Claim for Reimbursement – The Center submits a monthly claim for reimbursement which includes information related to the Center's attendance, the number of enrolled children in each of the reimbursement categories, the Center's percentage of children in the free and reduced-price categories and the number of meals/snacks served for the month. For the month of March 2017, the following findings were noted:

- The Center claimed four meals/snacks for two children, one in the free category and one in the paid category, who were not in attendance during the time the meals/snacks were served. This included 1 lunch meal and 3 snacks, causing a total over claim of \$5.74.
- Meals/snacks claimed for one child were incorrectly claimed in the reduced-price category instead of the paid category. The over claim amount should be determined starting from the child's enrollment date at the Center through September 30, 2017; however, the over claim amount was not readily determinable.

Bureau of Nutrition and Health Services
Iowa Department of Education
Agreement #079704
Learn and Play Preschool

Schedule of Findings

Recommendation – The Center should develop and implement procedures to ensure information reported on the monthly claim for reimbursement is accurate.

Response – We used to go through to compare the written classroom meal counts with the counts in the computer and would correct attendance mistakes weekly. We worked with the Procure Software and now run a daily report to ensure all children are properly checked in and out and then compare the written and computerized meal attendance weekly to ensure they are accurate. This report has helped tremendously with accuracy.

Conclusion – Response accepted.

- (C) Milk Study – Meal pattern requirements specify the amount of milk required to be served at each meal and/or snack. A milk study was performed which compared the amount of milk required to be served based on the menus for the month to the actual amount of milk purchased and/or donated during the month. The Center only purchased 78% of the milk required to be served based on the menus for the month.

Recommendation – The Center should develop and implement procedures to ensure sufficient milk is purchased and served during the month based on the month's menus and meal pattern requirements, all receipts for milk purchases are retained and all milk donations are recorded. The Center should also ensure employees are adequately trained and supervised when serving milk at meals/snacks.

Response – We had 7 children on soy or lactose free milk in March. Their families provide their milk. We serve family style meals, so the kids get as much milk as they want. We make sure there is more than required on the cart. If we need more milk than we order, we go to a store nearby and sometimes do not put the receipt in the CACFP financial calculations. We will include all receipts from now on.

Conclusion – Response accepted.

- (D) Participant Eligibility – Eligibility applications for the period of October 1, 2016 through June 30, 2017 were reviewed to determine if an application was on file for meals/snacks claimed for each child categorized as free or reduced-price and to determine if the application was complete, properly approved and dated. The following findings were noted:

- Two applications on file were incorrectly classified as free and reduced instead of paid.
- Two applications on file were not complete. One of the applications was not properly approved and dated by the Center and one application did not include the family members' household income.

Bureau of Nutrition and Health Services
Iowa Department of Education
Agreement #079704
Learn and Play Preschool

Schedule of Findings

- Six applications were categorized correctly as either free or reduced-price; however, the Center's computer system was not updated with the correct category. Therefore, meals/snacks claimed for these children were incorrectly claimed in the paid category.

The over/under claim amounts for the above findings should be determined starting from the child's enrollment date at the Center through September 30, 2017; however, the over/under claim amounts were not readily determinable.

Recommendation – The Center should develop and implement procedures to ensure an application is on file for each child categorized as free or reduced-price and each application is complete, properly approved and dated.

Response – We will have applications and computer status double checked by both directors to make sure they are complete and properly classified on paper and in the computer system.

Conclusion – Response accepted.

We would like to acknowledge the many courtesies and assistance extended to us by personnel of the Bureau of Nutrition and Health Services of the Iowa Department of Education and Learn and Play Preschool during the course of our work. Should you have any questions concerning any of the above matter, we shall be pleased to discuss them with you at your convenience.


MARY MOSIMAN, CPA
Auditor of State

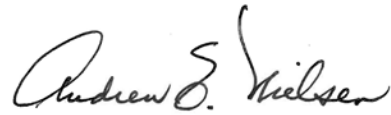
September 22, 2017

Bureau of Nutrition and Health Services
Iowa Department of Education
Agreement #079704
Learn and Play Preschool

Staff

This engagement was performed by:

Tammy A. Hollingsworth, CIA, Manager
Michael Holowinski, Staff Auditor
Nicholas J. Gassman, Assistant Auditor

A handwritten signature in black ink that reads "Andrew E. Nielsen". The signature is written in a cursive style with a large, stylized initial "A".

Andrew E. Nielsen, CPA
Deputy Auditor of State

**BUREAU OF NUTRITION AND HEALTH SERVICES
IOWA DEPARTMENT OF EDUCATION
AGREEMENT #009701
KINDERCARE LEARNING CENTER
CEDAR RAPIDS, IOWA**

**INDEPENDENT ACCOUNTANT'S REPORT
ON APPLYING AGREED-UPON PROCEDURES**

**FOR THE PERIOD
OCTOBER 1, 2016 THROUGH JUNE 30, 2017**

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**Bureau of Nutrition and Health Services
Iowa Department of Education
Agreement #009701
Kindercare Learning Center**

Officials

Name

Title

State

Honorable Kim Reynolds
David Roederer
Glen P. Dickinson
Ann Feilmann

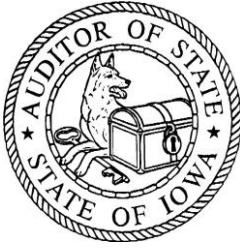
Governor
Director, Department of Management
Director, Legislative Services Agency
Bureau Chief, Bureau of Nutrition and Health
Services, Iowa Department of Education

Child Care Center

Sara Schwerin
Julie Walters

Director
CACFP Coordinator

**Bureau of Nutrition and Health Services
Iowa Department of Education
Agreement #009701
Kindercare Learning Center
Cedar Rapids, Iowa**



OFFICE OF AUDITOR OF STATE
STATE OF IOWA

Mary Mosiman, CPA
Auditor of State

State Capitol Building
Des Moines, Iowa 50319-0004

Telephone (515) 281-5834 Facsimile (515) 242-6134

Independent Accountant's Report on Applying Agreed-Up Procedures

To the Bureau of Nutrition and Health Services of the Iowa Department of Education and the Director of Kindercare Learning Center:

We have performed the procedures enumerated below, which were agreed upon by the management of the Bureau of Nutrition and Health Services of the Iowa Department of Education, solely to assist in evaluating Kindercare Learning Center's (the Center's) compliance with the requirements and regulations of the Child and Adult Care Food Program, to determine if the program and participation data reported by the Center for reimbursements is accurate and to determine if the Center's internal controls are adequate for program participation, for the period of October 1, 2016 through June 30, 2017. The Center's management is responsible for compliance with the provisions of the Child and Adult Care Food Program and for making all records and related information available.

This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of those parties specified in this report. Consequently, we make no representations regarding the sufficiency of the procedures described below, either for the purpose for which this report has been requested or for any other purpose.

The procedures we performed are summarized as follows:


1. We reviewed all eligibility applications for the Center for the period of October 1, 2016 through June 30, 2017 to determine if they were complete and properly approved.
2. We selected one month to review the Center's daily meal participation records for accuracy, to review time-in and time-out records to verify children were in attendance at the Center when meals were claimed, to determine children were claimed correctly as either free, reduced-price or paid, to determine if at least 25% of the children enrolled and claimed were eligible for free or reduced-price meals or 25% of the Center's license capacity and claimed were eligible for free or reduced-price meals and to determine if the monthly claim for reimbursement is properly supported.
3. We observed at least one meal or snack to determine if meal pattern requirements were being met, including the presence of the required components, the existence of adequate documentation for combination foods which contribute to more than one food component and to determine adequate quantities were served for the age and number of participants.
4. We reviewed daily meal production records to determine that quantities prepared met meal pattern requirements based on the month's menu. We completed a milk study comparing milk receipts to meal pattern requirements based on the month's menu.

Based on the performance of the procedures described above, we identified recommendations which are included in the Schedule of Findings section of this report. Unless reported in the Schedule of Findings items of non-compliance were not noted during the performance of the specific procedures listed above.

We were not engaged to and did not conduct an examination, the objective of which should be the expression of an opinion on the accompanying Schedule of Meals Served and Program Reimbursements for the nine months ended June 30, 2017. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of the management of the Bureau of Nutrition and Health Services of the Iowa Department of Education and Kindercare Learning Center, and is not intended to be and should not be used by anyone other than those specified parties.

We would like to acknowledge the many courtesies and assistance extended to us by personnel of the Bureau of Health and Nutrition Services of the Iowa Department of Education and Kindercare Learning Center during the course of our agreed-upon procedures. 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

September 27, 2017

Bureau of Nutrition and Health Services
Iowa Department of Education
Agreement #009701
Kindercare Learning Center

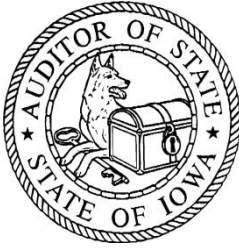
Schedule of Meals Served and Program Reimbursements

Nine months ended June 30, 2017

	No. of Meals Served	Program Reimbursements			
		Breakfast	Lunch	Snacks	Total
Free meals	82,962	\$ 41,840	98,666	25,275	165,781
Reduced-price meals	8,633	3,634	8,575	1,371	13,580
Paid meals	71,983	6,561	12,895	1,752	21,208
	<u>163,578</u>	<u>\$ 52,035</u>	<u>120,136</u>	<u>28,398</u>	<u>200,569</u>

See accompanying independent accountant's report on applying agreed-upon procedures.

**Bureau of Nutrition and Health Services
Iowa Department of Education
Agreement #009701
Kindercare Learning Center
Cedar Rapids, Iowa**



OFFICE OF AUDITOR OF STATE
STATE OF IOWA

Mary Mosiman, CPA
Auditor of State

State Capitol Building
Des Moines, Iowa 50319-0006

Telephone (515) 281-5834 Facsimile (515) 242-6134

To the Bureau of Nutrition and Health Services of the Iowa Department of Education and the Director of Kindercare Learning Center:

At your request, we made inquiries and observations regarding Kindercare Learning Center's compliance with the requirements and regulations of the Child and Adult Care Food Program during the period of October 1, 2016 through June 30, 2017. Following is the finding we identified as a result of our agreed-upon procedures, along with related recommendation.

- (A) Participant Eligibility – Eligibility applications for the period of October 1, 2016 through June 30, 2017 were reviewed to determine if an application was on file for meals/snacks claimed for each child categorized as free or reduced-price and to determine if the application was complete, properly approved and dated. One application was not completed on the most current form approved by the Iowa Department of Education.

Recommendation – The Center should develop and implement procedures to ensure an application is on file for each child categorized as free or reduced-price and each application is complete, properly approved and dated.

Response – Prior to the review findings received from the Iowa Department of Education in FY16 we were using the USDA meal benefit form. We requested approval in our corrective action to continue to use the USDA form as it met all requirements, then changed to the Iowa state specific form starting in May 2016 after receiving the state's response. We will use the Iowa specific form or alternate approved form going forward.

Conclusion – Response accepted.

We would like to acknowledge the many courtesies and assistance extended to us by personnel of the Bureau of Nutrition and Health Services of the Iowa Department of Education and Kindercare Learning Center during the course of our work. Should you have any questions concerning any of the above matter, we shall be pleased to discuss them with you at your convenience.

Mary Mosiman
MARY MOSIMAN, CPA
Auditor of State


September 27, 2017

Bureau of Nutrition and Health Services
Iowa Department of Education
Agreement #009701
Kindercare Learning Center

Staff

This engagement was performed by:

Tammy A. Hollingsworth, CIA, Manager
Michael Holowinski, Staff Auditor
Darrin D. Dafney, Jr., Assistant Auditor
Heather M. Poula, Assistant Auditor



Andrew E. Nielsen, CPA
Deputy Auditor of State

**BUREAU OF NUTRITION AND HEALTH SERVICES
IOWA DEPARTMENT OF EDUCATION
AGREEMENT #288011
OPERATION NEW VIEW
DYERSVILLE, IOWA**

**INDEPENDENT ACCOUNTANT'S REPORT
ON APPLYING AGREED-UPON PROCEDURES**

**FOR THE PERIOD
OCTOBER 1, 2016 THROUGH MAY 31, 2017**

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**Bureau of Nutrition and Health Services
Iowa Department of Education
Agreement #288011
Operation New View**

Officials

Name

Title

State

Honorable Kim Reynolds
David Roederer
Glen P. Dickinson
Ann Feilmann

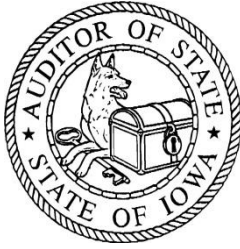
Governor
Director, Department of Management
Director, Legislative Services Agency
Bureau Chief, Bureau of Nutrition and Health
Services, Iowa Department of Education

Home Sponsor Organization

David Barnes

Executive Director

**Bureau of Nutrition and Health Services
Iowa Department of Education
Agreement #288011
Operation New View
Dyersville, Iowa**



OFFICE OF AUDITOR OF STATE
STATE OF IOWA

Mary Mosiman, CPA
Auditor of State

State Capitol Building
Des Moines, Iowa 50319-0006

Telephone (515) 281-5834 Facsimile (515) 242-6134

Independent Accountant's Report on Applying Agreed-Upon Procedures

To the Bureau of Nutrition and Health Services of the Iowa Department of Education and the Executive Director of Operation New View:

We have performed the procedures enumerated below, which were agreed upon by the management of the Bureau of Nutrition and Health Services of the Iowa Department of Education, solely to assist in evaluating Operation New View's (the Organization's) compliance with the requirements and regulations of the Child and Adult Care Food Program, to determine if the Organization's internal controls are adequate for program participation and to determine if the Organization accurately reported costs related to its home sponsor operations, for the period of October 1, 2016 through May 31, 2017. The Organization's management is responsible for compliance with the provisions of the Child and Adult Care Food Program and for making all records and related information available.

This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of those parties specified in this report. Consequently, we make no representations regarding the sufficiency of the procedures described below, either for the purpose for which this report has been requested or for any other purpose.

The procedures we performed are summarized as follows:


1. We reviewed the home sponsor organization's cost claim detail reports for the period of October 1, 2016 through May 31, 2017 to determine if the monthly costs reported were properly supported and approved in the organization's annual budget.
2. We reviewed the home sponsor organization's processes and calculations for allocating costs to various operations and programs to determine the cost claim detail reports included only those expenses attributable to organization's home sponsor program.

Based on the performance of the procedures described above, we did not identify any recommendations.

We were not engaged to and did not conduct an examination, the objective of which should be the expression of an opinion. Accordingly, we do not express such an opinion. Had we performed additional procedures, matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of the management of the Bureau of Nutrition and Health Services of the Iowa Department of Education and Operation New View, and is not intended to be and should not be used by anyone other than those specified parties.

We would like to acknowledge the many courtesies and assistance extended to us by personnel of the Bureau of Health and Nutrition Services of the Iowa Department of Education and Operation New View during the course of our agreed-upon procedures. 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

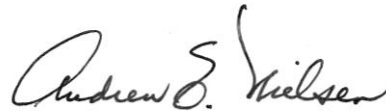
September 27, 2017

Bureau of Nutrition and Health Services
Iowa Department of Education
Agreement #288011
Operation New View

Staff

This engagement was performed by:

Tammy A. Hollingsworth, CIA, Manager
Alex N. Kawamura, CPA, Staff Auditor



Andrew E. Nielsen, CPA
Deputy Auditor of State

**BUREAU OF NUTRITION AND HEALTH SERVICES
IOWA DEPARTMENT OF EDUCATION
AGREEMENT #908017
SOUTHERN IOWA ECONOMIC DEVELOPMENT ASSOCIATION
OTTUMWA, IOWA**

**INDEPENDENT ACCOUNTANT'S REPORT
ON APPLYING AGREED-UPON PROCEDURES**

**FOR THE PERIOD
OCTOBER 1, 2016 THROUGH JUNE 30, 2017**

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**Bureau of Nutrition and Health Services
Iowa Department of Education
Agreement #908017
Southern Iowa Economic Development Association**

Officials

Name

Title

State

Honorable Kim Reynolds
David Roederer
Glen P. Dickinson
Ann Feilmann

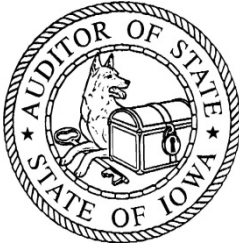
Governor
Director, Department of Management
Director, Legislative Services Agency
Bureau Chief, Bureau of Nutrition and Health
Services, Iowa Department of Education

Home Sponsor Organization

Brian Dunn

Executive Director

**Bureau of Nutrition and Health Services
Iowa Department of Education
Agreement #908017
Southern Iowa Economic Development Association
Ottumwa, Iowa**



OFFICE OF AUDITOR OF STATE
STATE OF IOWA

Mary Mosiman, CPA
Auditor of State

State Capitol Building
Des Moines, Iowa 50319-0006

Telephone (515) 281-5834 Facsimile (515) 242-6134

Independent Accountant's Report on Applying Agreed-Upon Procedures

To the Bureau of Nutrition and Health Services of the Iowa Department of Education and the Executive Director of Southern Iowa Economic Development Association:

We have performed the procedures enumerated below, which were agreed upon by the management of the Bureau of Nutrition and Health Services of the Iowa Department of Education, solely to assist in evaluating Southern Iowa Economic Development Association's (the Organization's) compliance with the requirements and regulations of the Child and Adult Care Food Program, to determine if the Organization's internal controls are adequate for program participation and to determine if the Organization accurately reported costs related to its home sponsor operations, for the period of October 1, 2016 through June 30, 2017. The Organization's management is responsible for compliance with the provisions of the Child and Adult Care Food Program and for making all records and related information available.

This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of those parties specified in this report. Consequently, we make no representations regarding the sufficiency of the procedures described below, either for the purpose for which this report has been requested or for any other purpose.

The procedures we performed are summarized as follows:


1. We reviewed the organization's cost claim detail reports for the home sponsor and Head Start programs for the period of October 1, 2016 through June 30, 2017 to determine if the monthly costs reported were properly supported and approved in the organization's annual budget.
2. We reviewed the home sponsor organization's processes and calculations for allocating costs to various operations and programs to determine the cost claim detail reports included only those expenses attributable to organization's home sponsor and Head Start programs.

Based on the performance of the procedures described above, we did not identify any recommendations.

We were not engaged to and did not conduct an examination, the objective of which should be the expression of an opinion. Accordingly, we do not express such an opinion. Had we performed additional procedures, matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of the management of the Bureau of Nutrition and Health Services of the Iowa Department of Education and Southern Iowa Economic Development Association, and is not intended to be and should not be used by anyone other than those specified parties.

We would like to acknowledge the many courtesies and assistance extended to us by personnel of the Bureau of Health and Nutrition Services of the Iowa Department of Education and Southern Iowa Economic Development Association during the course of our agreed-upon procedures. 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

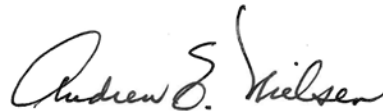
September 27, 2017

Bureau of Nutrition and Health Services
Iowa Department of Education
Agreement #908017
Southern Iowa Economic Development Association

Staff

This engagement was performed by:

Tammy A. Hollingsworth, CIA, Manager
Michael Holowinski, Staff Auditor

A handwritten signature in black ink that reads "Andrew E. Nielsen". The signature is written in a cursive style with a large initial "A" and "N".

Andrew E. Nielsen, CPA
Deputy Auditor of State