



OFFICE OF AUDITOR OF STATE
STATE OF IOWA

Mary Mosiman, CPA
Auditor of State

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NEWS RELEASE

FOR RELEASE

November 29, 2017

Contact: Andy Nielsen
(515)281-5834

Auditor of State Mary Mosiman today released an audit report on the Black Hawk County Criminal Justice Information System.

The Commission had total receipts of \$209,841 for the year ended June 30, 2017, a 0.7% decrease from the prior year. The receipts included \$111,101 in county assessments and \$76,671 in city assessments.

Disbursements for the year ended June 30, 2017 totaled \$169,285, a 14.2% decrease from the prior year, and included \$52,412 for telephone lines, \$42,388 for software support and \$32,715 for maintenance.

A copy of the audit report is available for review at the Black Hawk County Criminal Justice Information System, in the Office of Auditor of State and on the Auditor of State's web site at <https://auditor.iowa.gov/reports/1714-2501-B00F>.

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**BLACK HAWK COUNTY
CRIMINAL JUSTICE INFORMATION SYSTEM**

**INDEPENDENT AUDITOR'S REPORTS
FINANCIAL STATEMENT
AND OTHER INFORMATION
SCHEDULE OF FINDINGS**

JUNE 30, 2017

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Black Hawk County Criminal Justice Information System

Officials

<u>Name</u>	<u>Title</u>
Jeff Olson, Director of Public Safety, Cedar Falls Police Department	Board Chair
Tom Little, Black Hawk County Board of Supervisors	Board Vice Chair
Tony Thompson, Sheriff, Black Hawk County Sheriff's Office	Board Member
Daniel Trelka, Public Safety Director, Waterloo Police Department	Board Member
Larry Feaker, Chief, LaPorte City Police Department	Board Member
Jeff Jensen, Chief, Evansdale Police Department	Board Member
Laurie Denning, Black Hawk County Sheriff's Office	System Manager
Pat Williams, Cedar Falls Police Department	System Manager
Stefani Ellison, Evansdale Police Department	System Manager
Katie Davison, LaPorte City Police Department	System Manager
Wendy Drinovsky, Waterloo Police Department	System Manager

Black Hawk County Criminal Justice Information System



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Independent Auditor's Report

To the Members of the Black Hawk County Criminal Justice Information System:

Report on the Financial Statement

We have audited the accompanying financial statement of the Black Hawk County Criminal Justice Information System as of and for the year ended June 30, 2017, and the related Notes to Financial Statement.

Management's Responsibility for the Financial Statement

Management is responsible for the preparation and fair presentation of the financial statement in accordance with the cash basis of accounting described in Note 1. This includes determining the cash basis of accounting is an acceptable basis for the preparation of the financial statement in the circumstances. This includes the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of a financial statement that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

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

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

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

Opinion

In our opinion, the financial statement referred to above presents fairly, in all material respects, the cash basis financial position of the Black Hawk County Criminal Justice Information System as of June 30, 2017, and the changes in its cash basis financial position for the year then ended in accordance with the basis of accounting described in Note 1.

Basis of Accounting

As described in Note 1, the financial statement was prepared on the basis of cash receipts and disbursements, which is a basis of accounting other than U.S. generally accepted accounting principles. Our opinion is not modified with respect to this matter.


Other Matters

Other Information

The other information, Management's Discussion and Analysis on pages 7 through 9 has not been subjected to the auditing procedures applied in the audit of the financial statement and, accordingly, we do not express an opinion or provide any assurance on it.

Other Reporting Required by Government Auditing Standards

In accordance with Government Auditing Standards, we have also issued our report dated November 16, 2017 on our consideration of the Black Hawk County Criminal Justice Information System's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the effectiveness of the System's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the Black Hawk County Criminal Justice Information System's internal control over financial reporting and compliance.


MARY MOSIMAN, CPA
Auditor of State

November 16, 2017

MANAGEMENT'S DISCUSSION AND ANALYSIS

The Black Hawk County Criminal Justice Information System (System) provides this Management's Discussion and Analysis of its financial statement. This narrative overview and analysis of the financial activities of the System is for the year ended June 30, 2017. We encourage readers to consider this information in conjunction with the System's financial statement, which follows.

2017 FINANCIAL HIGHLIGHTS

- Operating receipts decreased 0.7%, or \$1,405, from fiscal year 2016 to fiscal year 2017.
- Operating disbursements decreased 6.6%, or \$10,329, from fiscal year 2016 to fiscal year 2017.
- The System's cash balance increased 31.6%, or \$40,556, from June 30, 2016 to June 30, 2017.

USING THIS ANNUAL REPORT

The System has elected to present its financial statement on the cash basis of accounting. The cash basis of accounting is a basis of accounting other than U.S. generally accepted accounting principles. Basis of accounting refers to when financial events are recorded, such as the timing for recognizing revenues, expenses and the related assets and liabilities. Under the System's cash basis of accounting, revenues and expenses and the related assets and liabilities are recorded when they result from cash transactions.

As a result of the use of the cash basis of accounting, certain assets and their related revenues and liabilities and their related expenses are not recorded in this financial statement. Therefore, when reviewing the financial information and discussion within this annual report, readers should keep in mind the limitations resulting from the use of the cash basis of accounting.

The annual report is presented in a format consistent with the presentation of Governmental Accounting Standards Board (GASB) Statement No. 34, as applicable to the System's cash basis of accounting.

This discussion and analysis is intended to serve as an introduction to the financial statement. The annual report consists of the financial statement and other information, as follows:

- Management's Discussion and Analysis introduces the financial statement and provides an analytical overview of the System's financial activities.
- The Statement of Cash Receipts, Disbursements and Changes in Cash Balance presents information on the System's operating receipts and disbursements, non-operating receipts and disbursements and whether the System's cash balance improved or deteriorated as a result of the year's activities.
- Notes to Financial Statement provide additional information essential to a full understanding of the data provided in the financial statement.

FINANCIAL ANALYSIS OF THE SYSTEM

Statement of Cash Receipts, Disbursements and Changes in Cash Balance

The purpose of the statement is to present the receipts received by the System and the disbursements paid by the System, both operating and non-operating. The statement also presents a fiscal snapshot of the System's cash balance at year end. Over time, readers of the financial statement are able to determine the System's cash basis financial position by analyzing the increase or decrease in the System's cash balance.

Operating receipts are received for services provided to the member agencies for their computer information networks. The System helps provide and maintain effective and efficient data processing operations to meet the operational and management information needs of the criminal justice agencies. Operating disbursements are disbursements paid to operate the information system. Non-operating receipts and disbursements are for interest on investments and equipment purchases. A summary of cash receipts, disbursements and changes in cash balance for the years ended June 30, 2017 and June 30, 2016 is as follows:

Changes in Cash Balance		
	Year ended June 30,	
	2017	2016
Operating receipts:		
Assessments from:		
Black Hawk County	\$ 111,101	111,689
City of Waterloo	21,205	24,650
City of Cedar Falls	25,000	25,000
City of Evansdale	29,278	24,890
City of La Porte City	1,188	1,188
Consolidated Communications Center participation:		
Black Hawk County	19,832	20,644
City of Dunkerton	30	59
City of Gilbertville	297	353
City of Hudson	721	1,584
Total operating receipts	<u>208,652</u>	<u>210,057</u>
Operating disbursements:		
System operation:		
Maintenance	32,715	29,946
Software support	42,388	44,582
Training	475	953
Telephone lines	52,412	66,996
Supplies	2,611	2,164
Contractual services	2,748	4,622
Office operations	<u>13,927</u>	<u>8,342</u>
Total operating disbursements	<u>147,276</u>	<u>157,605</u>
Excess of operating receipts over operating disbursements	<u>61,376</u>	<u>52,452</u>
Non-operating receipts (disbursements):		
Interest on investments	1,189	1,144
Equipment	<u>(22,009)</u>	<u>(39,605)</u>
Total non-operating receipts (disbursements)	<u>(20,820)</u>	<u>(38,461)</u>
Change in cash balance	40,556	13,991
Cash balance beginning of year	<u>128,228</u>	<u>114,237</u>
Cash balance end of year	<u>\$ 168,784</u>	<u>128,228</u>

In fiscal year 2017, operating receipts decreased 0.7%, or \$1,405, from fiscal year 2016. In fiscal year 2017, operating disbursements decreased 6.6%, or \$10,329, from fiscal year 2016. The decrease in disbursements was primarily due to less equipment purchased in fiscal year 2017 than fiscal year 2016.

LONG-TERM DEBT

At June 30, 2017, the System had no long term debt outstanding.

ECONOMIC FACTORS

The current condition of the economy in the state continues to be a concern for System officials. Some of the realities which may potentially become challenges for the System to meet are:

- Computer equipment and software require constant maintenance and updating.
- Technology continues to expand and current technology becomes outdated, presenting an ongoing challenge to maintain up to date technology at a reasonable cost.

The System anticipates the current fiscal year will be much like the last and will maintain a close watch over resources to maintain the System's ability to react to unknown issues.

CONTACTING THE COMMISSION'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, customers and creditors with a general overview of the System's finances and to show its accountability for the money it receives. If you have questions about this report or need additional financial information, contact Jan Swanson, Black Hawk Consolidated Public Safety Communications Center, 225 E. Sixth Street, Waterloo, Iowa 50703. Her phone number is (319)-291-2680, Ext 3.

Financial Statement

Black Hawk County Criminal Justice Information System

Statement of Cash Receipts, Disbursements and
Changes in Cash Balance

Year ended June 30, 2017

Operating receipts:	
Assessments from:	
Black Hawk County	\$ 111,101
City of Waterloo	21,205
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City of Dunkerton	30
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Total operating receipts	<u>208,652</u>
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Non-operating receipts (disbursements):	
Interest on investments	1,189
Equipment	<u>(22,009)</u>
Total non-operating receipts (disbursements)	<u>(20,820)</u>
Change in cash balance	40,556
Cash balance beginning of year	<u>128,228</u>
Cash balance end of year	<u>\$ 168,784</u>
Cash Basis Fund Balance	
Restricted for System purposes	<u>\$ 168,784</u>

See notes to financial statement.

**Black Hawk County
Criminal Justice Information System**

Black Hawk County Criminal Justice Information System

Notes to Financial Statement

June 30, 2017

(1) Summary of Significant Accounting Policies

The Black Hawk County Criminal Justice Information System is a multi-agency computer information network established and maintained through a 28E Agreement entered into by the participating criminal justice agencies and their respective units of local government. The Board of Directors has been established to provide and maintain effective and efficient data processing operations to meet the operational and management information needs of the criminal justice agencies. The participating criminal justice agencies are:

Black Hawk County Sheriff's Office
Cedar Falls Police Department
Evansdale Police Department
La Porte City Police Department
Waterloo Police Department

A. Reporting Entity

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

B. Basis of Presentation

The accounts of the System are organized as an Enterprise Fund. Enterprise Funds are utilized to finance and account for the acquisition, operation and maintenance of governmental facilities and services supported by user charges.

Enterprise Funds distinguish operating receipts and disbursements from non-operating items. Operating receipts and disbursements generally result from providing services and producing and delivering goods in connection with an Enterprise Fund's principal ongoing operations. All receipts and disbursements not meeting this definition are reported as non-operating receipts and disbursements.

C. Basis of Accounting

The System maintains its financial records on the basis of cash receipts and disbursements and the financial statement of the System is prepared on that basis. The cash basis of accounting does not give effect to accounts receivable, accounts payable and accrued items. Accordingly, the financial statement does not present the financial position and results of operations of the System in accordance with U.S. generally accepted accounting principles.

D. Cash Basis Fund Balance

Funds retained for System purposes are classified as restricted.

(2) Cash and Investments

The System's deposits in credit unions at June 30, 2017 were entirely covered by federal depository insurance or by the State Sinking Fund in accordance with Chapter 12C of the Code of Iowa. This chapter provides for additional assessments against the depositories to ensure there will be no loss of public funds.

The System is authorized by statute to invest public funds in obligations of the United States government, its agencies and instrumentalities; certificates of deposit or other evidences of deposit at federally insured depository institutions approved by the System

The System had no investments meeting the disclosure requirements of Governmental Accounting Standards Board Statement No. 72.

(3) Services Agreement

In October 2006, the System entered into an agreement with the Black Hawk County Consolidated Public Safety Communications Center (Center) to purchase the services of the Center's Administrative Aide to perform all recordkeeping and other administrative duties for the System. Pursuant to the agreement, the Center will direct the Administrative Aide to work an average of five hours per week on behalf of the System. The System will reimburse the Center quarterly for the cost of the Administrative Aide's hourly wage and related payroll costs. During the year ended June 30, 2017, the System paid \$3,651 to the Center under this agreement.

(4) Risk Management

The System is a member of the Iowa Communities Assurance Pool, as allowed by Chapter 670.7 of the Code of Iowa. The Iowa Communities Assurance Pool (Pool) is a local government risk-sharing pool whose 753 members include various governmental entities throughout the State of Iowa. The Pool was formed in August 1986 for the purpose of managing and funding third-party liability claims against its members. The Pool provides coverage and protection in the following categories: general liability, automobile liability, automobile physical damage, public officials liability, police professional liability, property, inland marine, and boiler/machinery. There have been no reductions in insurance coverage from prior years.

Each member's annual casualty contributions to the Pool fund current operations and provide capital. Annual casualty operating contributions are those amounts necessary to fund, on a cash basis, the Pool's general and administrative expenses, claims, claims expenses and reinsurance expenses estimated for the fiscal year, plus all or any portion of any deficiency in capital. Capital contributions are made during the first six years of membership and are maintained at a level determined by the Board not to exceed 300% of basis rate.

The Pool also provides property coverage. Members who elect such coverage make annual property operating contributions which are necessary to fund, on a cash basis, the Pool's general and administrative expenses, reinsurance premiums, losses and loss expenses for property risks estimated for the fiscal year, plus all or any portion of any deficiency in capital. Any year-end operating surplus is transferred to capital. Deficiencies in operations are offset by transfers from capital and, if insufficient, by the subsequent year's member contributions.

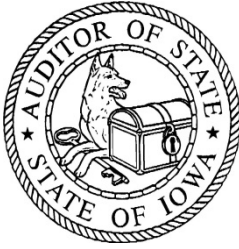
The System's property and casualty contributions to the Pool are recorded as disbursements from its operating funds at the time of payment to the Pool. The System's contributions to the Pool for the year ended June 30, 2017 were \$4,550.

The Pool uses reinsurance and excess risk-sharing agreements to reduce its exposure to large losses. The Pool retains general, automobile, police professional, and public officials' liability risks up to \$500,000 per claim. Claims exceeding \$500,000 are reinsured through reinsurance and excess risk-sharing agreements up to the amount of risk-sharing protection provided by the System's risk-sharing certificate. Property and automobile physical damage risks are retained by the Pool up to \$250,000 each occurrence, each location. Property risks exceeding \$250,000 are reinsured through reinsurance and excess risk-sharing agreements up to the amount of risk-sharing protection provided by the System's risk-sharing certificate.

The Pool's intergovernmental contract with its members provides that in the event a casualty claim, property loss or series of claims or losses exceeds the amount of risk-sharing protection provided by the System's risk-sharing certificate, or in the event a casualty claim, property loss or series of claims or losses exhausts the Pool's funds and any excess risk-sharing recoveries, then payment of such claims or losses shall be the obligation of the respective individual member against whom the claim was made or the loss was incurred.

Members agree to continue membership in the Pool for a period of not less than one full year. After such period, a member who has given 60 days' prior written notice may withdraw from the Pool. Upon withdrawal, payments for all casualty claims and claims expenses become the sole responsibility of the withdrawing member, regardless of whether a claim was incurred or reported prior to the member's withdrawal. Upon withdrawal, a formula set forth in the Pool's intergovernmental contract with its members is applied to determine the amount (if any) to be refunded to the withdrawing member.

**Black Hawk County
Criminal Justice Information System**



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

To the Officials of the Black Hawk County Criminal Justice Information System:

We have audited in accordance with U.S. generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States, the financial statement of the Black Hawk County Criminal Justice Information System as of and for the year ended June 30, 2017, and the related Notes to Financial Statement, and have issued our report thereon dated November 16, 2017. Our report expressed an unmodified opinion on the financial statement which was prepared on the basis of cash receipts and disbursements, a basis of accounting other than U.S. generally accepted accounting principles.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Black Hawk County Criminal Justice Information System's internal control over financial reporting to determine the audit procedures appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Black Hawk County Criminal Justice Information System's internal control. Accordingly, we do not express an opinion on the effectiveness of Black Hawk County Criminal Justice Information System's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility a material misstatement of the Black Hawk County Criminal Justice Information System's financial statement will not be prevented or detected and corrected on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that have not been identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We did identify a deficiency in internal control, described in the accompanying Schedule of Findings as item (A), that we consider to be a significant deficiency.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Black Hawk County Criminal Justice Information System's financial statement is free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, non-compliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of non-compliance or other matters that are required to be reported under Government Auditing Standards.

Comments involving statutory and other legal matters about the System's operations for the year ended June 30, 2017 are based exclusively on knowledge obtained from procedures performed during our audit of the financial statement of the System. Since our audit was based on tests and samples, not all transactions that might have had an impact on the comments were necessarily audited. The comments involving statutory and other legal matters are not intended to constitute legal interpretations of those statutes.

Black Hawk County Criminal Justice Information System's Response to the Finding

The Black Hawk County Criminal Justice Information System's response to the finding identified in our audit is described in the accompanying Schedule of Findings. The System's response was not subjected to the auditing procedures applied in the audit of the financial statement and, accordingly, we express no opinion on it.

Purpose of this Report

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

We would like to acknowledge the many courtesies and assistance extended to us by personnel of the Black Hawk County Criminal Justice Information System during the course of our audit. Should you have any questions concerning any of the above matters, we shall be pleased to discuss them with you at your convenience.


MARY MOSIMAN, CPA
Auditor of State

November 16, 2017

Black Hawk County Criminal Justice Information System

Schedule of Findings

Year ended June 30, 2017

Finding Related to the Financial Statement:

INTERNAL CONTROL DEFICIENCY:

(A) Bank Reconciliations

Criteria – An effective internal control system provides for internal controls related to ensuring proper accounting for all funds by reconciling bank and book balances monthly. This reconciliation should be reviewed timely by an independent person.

Condition – Two of twelve monthly bank reconciliations were not reviewed by an independent person in a timely manner.

Cause – Procedures have not been designed and implemented to ensure bank reconciliations are reviewed timely by an independent person.

Effect – The lack of a timely review by an independent person can result in unrecorded transactions, undetected errors and opportunity for misappropriation.

Recommendation – To improve financial accountability and control, monthly bank reconciliations should be reviewed timely by an independent person and the review should be documented by the signature or initials of the reviewer and the date of the review.

Response – The independent person signed but neglected to date her reconciliation. I should have caught that and gotten it dated. April bank reconciliation was dated “6” (June) and since she has never returned her work that late, I’m guessing she wrote the wrong number for June, intending “5” for May. Again I should have noticed that.

Conclusion – Response accepted.

INSTANCES OF NON-COMPLIANCE:

No matters were noted.

Black Hawk County Criminal Justice Information System

Schedule of Findings

Year ended June 30, 2017

Other Findings Related to Required Statutory Reporting:

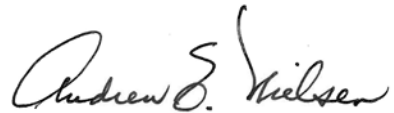
- (1) Questionable Disbursements – No disbursements we believe may not meet the requirements of public purpose as defined in an Attorney General’s opinion dated April 25, 1979 were noted.
- (2) Travel Expense – No disbursements of System money for travel expenses of spouses of System officials or employees were noted.
- (3) Board Minutes – No transactions were found that we believe should have been approved in the System’s minutes but were not.
- (4) Deposits and Investments – No instances of non-compliance with the deposit and investment provisions of Chapter 12B and Chapter 12C of the Code of Iowa and the System’s investment policy were noted.
- (5) Business Transactions – No business transactions between the System and System officials or employees were noted.

Black Hawk County Criminal Justice Information System

Staff

This audit was performed by:

Jennifer L. Wall, CPA, Manager
Justin M. Gibbons, Staff Auditor



Andrew E. Nielsen, CPA
Deputy Auditor of State