



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

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NEWS RELEASE

FOR RELEASE

May 21, 2021

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Auditor of State Rob Sand today released an agreed-upon procedures report for the Building Direction for Families, 4 R Kids, DHLW, Partnerships 4 Families, Better Tomorrows, Cedar Valley's Promise, HAWC Partnerships for Children, Lakes Region and Iowa River Valley Early Childhood Iowa Area Boards for which the Central Iowa Juvenile Detention Center is the fiscal agent for the period July 1, 2019 through June 30, 2020.

A copy of the agreed-upon procedures report is available for review on the Auditor of State's web site at <https://auditor.iowa.gov/reports/audit-reports/>.

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**BUILDING DIRECTION FOR FAMILIES, 4 R KIDS,
DHLW, PARTNERSHIPS 4 FAMILIES, BETTER TOMORROWS,
CEDAR VALLEY'S PROMISE, HAWC PARTNERSHIPS FOR
CHILDREN, LAKES REGION AND IOWA RIVER VALLEY
EARLY CHILDHOOD IOWA AREA BOARDS**

**AUDITOR OF STATE'S INDEPENDENT REPORT
ON APPLYING AGREED-UPON PROCEDURES**

**FOR THE PERIOD
JULY 1, 2019 THROUGH JUNE 30, 2020**

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Officials

Name

Title

Central Iowa Juvenile Detention Center:

Tony Reed Executive Director

Kassie Ruth Fiscal Director

Early Childhood Iowa Area Boards

Building Direction for Families:

Beth Ownby Coordinator

4 R Kids:

Debra Schrader Executive Director

DHLW:

Tasha Beghtol Director

Partnerships 4 Families:

Cindy Duhrkopf Area Director

Better Tomorrows:

Erin Monaghan Area Director

Cedar Valley's Promise:

Brenda Loop Executive Director

HAWC Partnerships for Children:

Meagan Hammell Coordinator

Lakes Region:

Erin Pringel Area Director

Iowa River Valley:

Carrie Kube Area Director



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Auditor of State's Independent Report on Applying Agreed-Upon Procedures

To the Members of the Building Direction for Families, 4 R Kids, DHLW, Partnerships 4 Families, Better Tomorrows, Cedar Valley's Promise, HAWC Partnerships for Children, Lakes Region and Iowa River Valley Early Childhood Iowa Area Boards:

We have performed the procedures below, which were agreed to by the Building Direction for Families, 4 R Kids, DHLW, Partnerships 4 Families, Better Tomorrows, Cedar Valley's Promise, HAWC Partnerships for Children, Lakes Region and Iowa River Valley Early Childhood Iowa Area Boards and the Iowa Department of Management (Department) for the period July 1, 2019 through June 30, 2020. The nine Early Childhood Iowa Area Boards were formed pursuant to the provisions of Chapter 256I of the Code of Iowa. The procedures performed are to review the financial activity of the Early Childhood Iowa Area Boards and to determine if the Area Boards' internal controls are adequate. The Area Boards' management is responsible for the financial information.

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 the Department. Consequently, we make no representation 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:

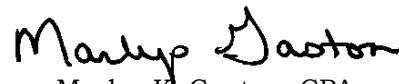
- a. We reviewed Chapter 256I of the Code of Iowa to determine and document the procedures required pertaining to Early Childhood Iowa Area Boards.
- b. We reviewed the Area Boards' internal controls to determine if proper control procedures are in place and incompatible duties, from a control standpoint, are not performed by the same individual.
- c. We reviewed the summary of financial data for each Early Childhood Iowa Area Board verifying the data for accuracy and ensuring it is supported by underlying records.
- d. We confirmed state receipts for each Early Childhood Iowa Area Board and traced the receipts into the accounting records, verifying the receipts are properly distributed between early childhood and school ready programs.
- e. We tested selected disbursements from each Early Childhood Iowa Area Board and tested that the disbursements were properly authorized, properly supported and charged to the proper program and funding category.
- f. We reviewed the fund balances for each Early Childhood Iowa Area Board verifying the fund balances by category reported on each Board's respective summary of financial data agreed with the financial records of the Area Board and reviewed the fund balances for any deficits.
- g. We recalculated the carry forward for the school ready funding reported by each Early Childhood Iowa Board to determine if the amount exceeded 20% of the fund balance.

Based on the performance of the procedures described above, no exceptions were noted.

We were not engaged to and did not conduct an examination or review, the objective of which would be the expression of an opinion or conclusion, respectively, on the financial activity of the Early Childhood Iowa Area Boards for the period July 1, 2019 through June 30, 2020. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures; other matters might have come to our attention that would have been reported to you.

This report, a public record by law, is intended solely for the information and use of the Central Iowa Juvenile Detention Center and the Department of Management. This report is not intended to be and should not be used by anyone other than these specified parties.

We would like to acknowledge the many courtesies and assistance extended to us by personnel of the Central Iowa Juvenile Detention Center during the course of our agreed-upon procedures engagement. Should you have any questions concerning any of the above matters, we shall be pleased to discuss them with you at your convenience.



Marlys K. Gaston, CPA
Deputy Auditor of State

April 1, 2021

Schedule 1

Early Childhood Iowa Area Board

Financial Data

For the Period July 1, 2019 through June 30, 2020

Building Direction for Families

	Early Childhood	School Ready	Total
Revenues:			
State grants:			
Early childhood	\$ 98,514	-	98,514
Quality improvement	-	58,031	58,031
Allocation for administration	5,185	13,228	18,413
School ready general use	-	369,924	369,924
Total state grants	103,699	441,183	544,882
Interest on investments	71	281	352
Total revenues	103,770	441,464	545,234
Expenditures:			
Program services:			
Early childhood	89,355	-	89,355
Quality improvement	-	42,096	42,096
School ready general use	-	347,251	347,251
Total program services	89,355	389,347	478,702
Administration	5,185	13,228	18,413
Total expenditures	94,540	402,575	497,115
Change in fund balance	9,230	38,889	48,119
Fund balance beginning of year	18,321	47,914	66,235
Fund balance end of year	\$ 27,551	86,803	114,354

Early Childhood Iowa Area Board

Financial Data

For the Period July 1, 2019 through June 30, 2020

4 R Kids

	Early Childhood	School Ready	Total
Revenues:			
State grants:			
Early childhood	\$ 135,675	-	135,675
Quality improvement	-	82,696	82,696
Allocation for administration	7,282	27,468	34,750
School ready general use	-	761,211	761,211
Total state grants	142,957	871,375	1,014,332
Interest on investments	77	565	642
Total revenues	143,034	871,940	1,014,974
Expenditures:			
Program services:			
Early childhood	127,172	-	127,172
Quality improvement	-	78,621	78,621
School ready general use	-	699,067	699,067
Total program services	127,172	777,688	904,860
Administration	7,006	26,079	33,085
Total expenditures	134,178	803,767	937,945
Change in fund balance	8,856	68,173	77,029
Fund balance beginning of year	1,652	113,276	114,928
Fund balance end of year	\$ 10,508	181,449	191,957

Schedule 3

Early Childhood Iowa Area Board

Financial Data

For the Period July 1, 2019 through June 30, 2020

DHLW

	Early Childhood	School Ready	Total
Revenues:			
State grants:			
Early childhood	\$ 194,809	-	194,809
Quality improvement	-	63,140	63,140
Allocation for administration	10,253	21,374	31,627
School ready general use	-	628,406	628,406
Total state grants	205,062	712,920	917,982
Interest on investments	139	492	631
Total revenues	205,201	713,412	918,613
Expenditures:			
Program services:			
Early childhood	193,198	-	193,198
Quality improvement	-	70,236	70,236
School ready general use	-	622,394	622,394
Total program services	193,198	692,630	885,828
Administration	9,449	18,732	28,181
Total expenditures	202,647	711,362	914,009
Change in fund balance	2,554	2,050	4,604
Fund balance beginning of year	38,549	92,115	130,664
Fund balance end of year	\$ 41,103	94,165	135,268

Early Childhood Iowa Area Board

Financial Data

For the Period July 1, 2019 through June 30, 2020

Partnerships 4 Families

	Early Childhood	School Ready	Total
Revenues:			
State grants:			
Early childhood	\$ 70,702	-	70,702
Quality improvement	-	58,541	58,541
Allocation for administration	3,721	12,463	16,184
School ready general use	-	344,668	344,668
Total state grants	74,423	415,672	490,095
Interest on investments	30	272	302
Total revenues	74,453	415,944	490,397
Expenditures:			
Program services:			
Early childhood	67,033	-	67,033
Quality improvement	-	61,195	61,195
School ready general use	-	346,873	346,873
Total program services	67,033	408,068	475,101
Administration	3,721	12,463	16,184
Total expenditures	70,754	420,531	491,285
Change in fund balance	3,699	(4,587)	(888)
Fund balance beginning of year	291	69,830	70,121
Fund balance end of year	\$ 3,990	65,243	69,233

Schedule 5

Early Childhood Iowa Area Board

Financial Data

For the Period July 1, 2019 through June 30, 2020

Better Tomorrows

	Early Childhood	School Ready	Total
Revenues:			
State grants:			
Early childhood	\$ 64,586	-	64,586
Quality improvement	-	51,015	51,015
Allocation for administration	3,399	9,646	13,045
School ready general use	-	261,567	261,567
Total state grants	67,985	322,228	390,213
Interest on investments	35	201	236
Total revenues	68,020	322,429	390,449
Expenditures:			
Program services:			
Early childhood	51,551	-	51,551
Quality improvement	-	56,664	56,664
School ready general use	-	230,887	230,887
Total program services	51,551	287,551	339,102
Administration	3,399	9,305	12,704
Total expenditures	54,950	296,856	351,806
Change in fund balance	13,070	25,573	38,643
Fund balance beginning of year	9,801	13,103	22,904
Fund balance end of year	\$ 22,871	38,676	61,547

Early Childhood Iowa Area Board

Financial Data

For the Period July 1, 2019 through June 30, 2020

Cedar Valley's Promise

	Early Childhood	School Ready	Total
Revenues:			
State grants:			
Early childhood	\$ 385,666	-	385,666
Quality improvement	-	58,469	58,469
Allocation for administration	20,298	23,306	43,604
School ready general use	-	695,587	695,587
Total state grants	405,964	777,362	1,183,326
Interest on investments	206	335	541
Total revenues	406,170	777,697	1,183,867
Expenditures:			
Program services:			
Early childhood	428,265	-	428,265
Quality improvement	-	76,923	76,923
School ready general use	-	724,261	724,261
Total program services	428,265	801,184	1,229,449
Administration	19,598	36,968	56,566
Total expenditures	447,863	838,152	1,286,015
Change in fund balance	(41,693)	(60,455)	(102,148)
Fund balance beginning of year	66,171	92,341	158,512
Fund balance end of year	\$ 24,478	31,886	56,364

Schedule 7

Early Childhood Iowa Area Board

Financial Data

For the Period July 1, 2019 through June 30, 2020

HAWC Partnerships for Children

	Early Childhood	School Ready	Total
Revenues:			
State grants:			
Early childhood	\$ 77,217	-	77,217
Quality improvement	-	66,074	66,074
Allocation for administration	4,064	14,014	18,078
School ready general use	-	388,108	388,108
Total state grants	81,281	468,196	549,477
Interest on investments	61	344	405
Total revenues	81,342	468,540	549,882
Expenditures:			
Program services:			
Early childhood	75,538	-	75,538
Quality improvement	-	44,891	44,891
School ready general use	-	373,548	373,548
Total program services	75,538	418,439	493,977
Administration	1,496	8,479	9,975
Total expenditures	77,034	426,918	503,952
Change in fund balance	4,308	41,622	45,930
Fund balance beginning of year	14,393	122,563	136,956
Fund balance end of year	\$ 18,701	164,185	182,886

Early Childhood Iowa Area Board

Financial Data

For the Period July 1, 2019 through June 30, 2020

Lakes Region

	Early Childhood	School Ready	Total
Revenues:			
State grants:			
Early childhood	\$ 64,299	-	64,299
Quality improvement	-	57,113	57,113
Allocation for administration	3,621	13,971	17,592
School ready general use	-	387,247	387,247
Total state grants	67,920	458,331	526,251
Interest on investments	39	211	250
Total revenues	67,959	458,542	526,501
Expenditures:			
Program services:			
Early childhood	57,403	-	57,403
Quality improvement	-	61,804	61,804
School ready general use	-	306,541	306,541
Total program services	57,403	368,345	425,748
Administration	3,570	13,471	17,041
Total expenditures	60,973	381,816	442,789
Change in fund balance	6,986	76,726	83,712
Fund balance beginning of year	857	13,005	13,862
Fund balance end of year	\$ 7,843	89,731	97,574

Schedule 9

Early Childhood Iowa Area Board

Financial Data

For the Period July 1, 2019 through June 30, 2020

Iowa River Valley

	Early Childhood	School Ready	Total
Revenues:			
State grants:			
Early childhood	\$ 124,369	-	124,369
Quality improvement	-	51,311	51,311
Allocation for administration	6,766	14,858	21,624
School ready general use	-	404,158	404,158
Total state grants	131,135	470,327	601,462
Interest on investments	59	210	269
Total revenues	131,194	470,537	601,731
Expenditures:			
Program services:			
Early childhood	130,672	-	130,672
Quality improvement	-	51,311	51,311
School ready general use	-	374,213	374,213
Total program services	130,672	425,524	556,196
Administration	5,873	15,319	21,192
Total expenditures	136,545	440,843	577,388
Change in fund balance	(5,351)	29,694	24,343
Fund balance beginning of year	14,085	18,634	32,719
Fund balance end of year	\$ 8,734	48,328	57,062

Building Direction for Families, 4 R Kids,
DHLW, Partnerships 4 Families, Better Tomorrows,
Cedar Valley's Promise, HAWC Partnerships for Children,
Lakes Region and Iowa River Valley
Early Childhood Iowa Area Boards

Staff

This engagement was performed by:

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Brad M. Hofer, Assistant Auditor