



OFFICE OF AUDITOR OF STATE  
STATE OF IOWA

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Independent Accountant's Report  
on Applying Agreed Upon Procedures

Clarinda Correctional Facility  
Randy Bengard, Business Manager  
200 South 15<sup>th</sup> Street  
Clarinda, IA 51632-2298

Dear Mr. Bengard:

We have performed the following procedures, which were agreed to by the Clarinda Correctional Facility, solely to assist you in evaluating compliance with the cost allocation provisions of the Support Services Agreement for the month ended January 31, 2006. Clarinda Correctional Facility's management is responsible for compliance with the cost allocation provisions of the Support Services Agreement. 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 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 following procedures were performed:

1. We reviewed the cost allocation provisions of the Support Services Agreement between the Clarinda Youth Corporation and the Iowa Department of Corrections.
2. We reviewed the January 2006 support services billing to the Clarinda Youth Corporation from Clarinda Correctional Facility for compliance with the cost allocation provisions of the Support Services Agreement.

No exceptions to the cost allocation provisions of the Support Services Agreement for the month ended January 31, 2006 were noted as a result of applying the above procedures.

We were not engaged to conduct an examination, the objective of which is the expression of an opinion on the Clarinda Correctional Facility's compliance with the cost allocation provisions of the Support Services Agreement. 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, a public record by law, is intended solely for the information and use of the Clarinda Correctional Facility and other parties to whom the Clarinda Correctional Facility may report. This report is not intended to be and should not be used by anyone other than these specified parties.

DAVID A. VAUDT, CPA  
Auditor of State

WARREN G. JENKINS, CPA  
Chief Deputy Auditor of State

March 30, 2006