



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

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**NEWS RELEASE**

FOR RELEASE

April 25, 2013

Contact: Andy Nielsen  
515/281-5834

Auditor of State David A. Vaudt today released an audit report on the Central Iowa Juvenile Detention Center in Eldora, Iowa.

The Center had total receipts of \$5,164,426 for the year ended June 30, 2012, a 3.3% decrease from the prior year. The receipts included \$896,721 in receipts from juvenile justice, \$716,000 in line of credit proceeds, \$563,074 in detention care fees, \$176,094 in state program receipts and \$137,008 from County services.

Disbursements totaled \$5,160,578 for the year ended June 30, 2012, a 3.5% decrease from the prior year, and included \$2,156,192 for salaries and \$1,038,052 for debt principal and interest payments.

The decrease in receipts and disbursements is due primarily to a larger volume of loan activity in fiscal year 2011.

A copy of the audit report is available for review in the Central Iowa Juvenile Detention Center's office, in the Office of Auditor of State and on the Auditor of State's web site at <http://auditor.iowa.gov/reports/1214-2341-B00F.pdf>.

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**CENTRAL IOWA JUVENILE DETENTION CENTER**

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

**JUNE 30, 2012**

## Table of Contents

	<u>Page</u>
Officials	3
Independent Auditor's Report	5
Management's Discussion and Analysis	7-9
Financial Statement:	<u>Exhibit</u>
Statement of Cash Receipts, Disbursements and Changes in Cash Basis Net Assets	A      12
Notes to Financial Statement	13-16
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 <u>Government Auditing Standards</u>	19-20
Schedule of Findings	21-22
Staff	23

## Central Iowa Juvenile Detention Center

### Officials

<u>Name</u>	<u>Title</u>	<u>Representing</u>
Morton Christianson	Chair	Humboldt County
Eugene Elsbecker	1 <sup>st</sup> Vice-Chair	Kossuth County
Wesley Sweedler	2 <sup>nd</sup> Vice-Chair	Hamilton County
Dean Kaster	Member	Appanoose County
Tom Foster	Member	Boone County
Paul Merten	Member	Buena Vista County
Dean G. Hoag Sr.	Member	Calhoun County
Doug Kamm	Member	Floyd County
Jerry Plagge	Member	Franklin County
John Muir	Member	Greene County
Ted Hall	Member	Hancock County
Lance Granzow	Member	Hardin County
Kay Garringer	Member	Iowa County
Dennis Stevenson	Member	Jasper County
Ken Rozenboom	Member	Mahaska County
Dave Thompson	Member	Marshall County
Jerry Hofstad	Member	Palo Alto County
Trevor White	Member	Poweshiek County
Wayne Clinton	Member	Story County
Larry Vest	Member	Tama County
Phil Condon	Member	Webster County
Warren Wubben	Member	Winnebago County
Lucas Beenken	Member	Wright County
Tony Reed	Executive Director	

**Central Iowa Juvenile Detention Center**



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Independent Auditor's Report

To the Members of the  
Central Iowa Juvenile Detention Center:

We have audited the accompanying financial statement of the Central Iowa Juvenile Detention Center as of and for the year ended June 30, 2012. This financial statement is the responsibility of the Center's management. Our responsibility is to express an opinion on this 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 of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statement. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe our audit provides a reasonable basis for our opinion.

As described in Note 1, this financial statement is prepared on the basis of cash receipts and disbursements, which is a comprehensive basis of accounting other than U.S. generally accepted accounting principles.

In our opinion, the financial statement referred to above presents fairly, in all material respects, the cash basis financial position of the Central Iowa Juvenile Detention Center as of June 30, 2012, and the changes in its cash basis financial position for the year then ended in conformity with the basis of accounting described in Note 1.

In accordance with Government Auditing Standards, we have also issued our report dated February 21, 2013 on our consideration of the Central Iowa Juvenile Detention Center'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 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 internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards and should be considered in assessing the results of our audit.

Our audit was conducted for the purpose of forming an opinion on the Central Iowa Juvenile Detention Center's basic financial statement. Management's Discussion and Analysis on pages 7 through 9 is presented for purposes of additional analysis and is not a required part of the financial statement. The information 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.

DAVID A. VAUDT, CPA  
Auditor of State

WARREN G. JENKINS, CPA  
Chief Deputy Auditor of State

February 21, 2013

**Central Iowa Juvenile Detention Center**



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## **MANAGEMENT'S DISCUSSION AND ANALYSIS**

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The Central Iowa Juvenile Detention Center provides this Management's Discussion and Analysis of its financial statement. This narrative overview and analysis of the financial activities of the Central Iowa Juvenile Detention Center is for the fiscal year ended June 30, 2012. We encourage readers to consider this information in conjunction with the Center's financial statement, which follows.

The Center changed the way it classifies revenue in fiscal year 2012 in order to better report the revenue by the service provided. The revenue reported in fiscal year 2011 has been reclassified to conform to the reporting classifications used in 2012 in order to better compare the information.

### **2012 FINANCIAL HIGHLIGHTS**

- ◆ Operating receipts increased 40.9%, or \$1,291,993, from fiscal year 2011 to fiscal year 2012 due to increased programming for a larger area.
- ◆ Operating disbursements increased 24.7%, or \$816,489, from fiscal year 2011 to fiscal year 2012 due to increased programming costs.
- ◆ Cash basis net assets increased 2.1%, or \$3,848, from June 30, 2011 to June 30, 2012, primarily due to increased services.

### **USING THIS ANNUAL REPORT**

The Center 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 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 cash basis of accounting.

This discussion and analysis are 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 Center's financial activities.
- The Statement of Cash Receipts, Disbursements and Changes in Cash Basis Net Assets presents information on the Center's operating receipts and disbursements, non-operating receipts and disbursements and whether the Center's financial position has 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 CENTER

### *Statement of Cash Receipts, Disbursements and Changes in Cash Basis Net Assets*

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

Operating receipts are received for fees for detention care, state programs, child welfare, juvenile justice and county services. Operating disbursements are disbursements paid to operate the Center. Non-operating receipts and disbursements are for interest on investments, debt proceeds received and principal and interest paid. A summary of cash receipts, disbursements and changes in cash basis net assets for the years ended June 30, 2012 and June 30, 2011 are presented below:

	Changes in Cash Basis Net Assets	
	Year ended June 30,	
	2012	2011
Operating receipts:		
Detention care fees	\$ 563,074	\$ 539,563
State programs	176,094	342,026
Child welfare	2,649,745	1,510,881
Juvenile justice	896,721	719,991
County services	137,008	26,867
Miscellaneous	25,206	16,527
Total operating receipts	4,447,848	3,155,855
Operating disbursements:		
Salaries	2,156,192	1,816,912
Employee benefits	675,263	548,007
Travel	335,750	286,513
Resident meals	73,443	62,146
Utilities	116,525	81,348
Equipment and vehicle	97,943	123,657
Professional fees	71,769	43,162
Insurance	62,358	54,829
Supplies	44,614	48,199
Medical	44,235	30,179
Staff development	10,878	7,257
Information services	41,121	39,293
Community based services	392,435	164,535
Total operating disbursements	4,122,526	3,306,037
Excess (deficiency) of operating receipts over (under) operating disbursements	325,322	(150,182)
Non-operating receipts (disbursements):		
Interest on investments	578	473
Bank loan and mortgage loan proceeds	-	1,300,000
Line of credit proceeds	716,000	887,331
Line of credit debt service	(718,974)	(1,409,219)
Debt service	(319,078)	(632,626)
Net non-operating receipts (disbursements)	(321,474)	145,959
Change in cash basis net assets	3,848	(4,223)
Cash basis net assets beginning of year	185,631	189,854
Cash basis net assets end of year	\$ 189,479	\$ 185,631

In fiscal year 2012, operating receipts increased \$1,291,993, or 40.9%, over fiscal year 2011. The increase was primarily a result of increased services. In fiscal year 2012, operating disbursements increased \$816,489, or 24.7%, over fiscal year 2011. The increase in disbursements was due to additional costs for providing additional services.

### **LONG-TERM DEBT**

During the year ended June 30, 2012, the Center received line of credit proceeds totaling \$716,000. At June 30, 2012, \$832,872 was outstanding on the mortgage loan. The line of credit was paid in full at June 30, 2012.

### **ECONOMIC FACTORS**

The financial position of the Center improved in the current fiscal year. The current condition of the economy in the state continues to be a concern for Center officials. Some of the realities that may potentially become challenges for the Center to meet are:

- ◆ Facilities and equipment require constant maintenance and upkeep.
- ◆ The State of Iowa's DHS inequitable system of payment to regional detention facilities will continue to create fiscal challenges for the Center.

The Center anticipates the current fiscal year will be a year of service growth due to the increase in the number of services provided and geographical areas served.

### **CONTACTING THE CENTER'S FINANCIAL MANAGEMENT**

This financial report is designed to provide our citizens, customers and creditors with a general overview of the Center'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 the Central Iowa Juvenile Detention Center, 2317 Rick Collins Way, Eldora, Iowa 50627, phone (641) 858-3852 or e-mail [cijdc@cijdc.com](mailto:cijdc@cijdc.com).

**Central Iowa Juvenile Detention Center**

## **Financial Statement**

**Exhibit A**

## Central Iowa Juvenile Detention Center

Statement of Cash Receipts, Disbursements and Changes  
in Cash Basis Net Assets

As of and for the year ended June 30, 2012

Operating receipts:		
Detention care fees		\$ 563,074
State programs:		
Detention care	\$ 139,167	
School lunch	36,927	176,094
Child welfare		2,649,745
Juvenile justice		896,721
County services		137,008
Miscellaneous		25,206
Total operating receipts		<u>4,447,848</u>
Operating disbursements:		
Salaries:		
Detention care	1,300,251	
Community based services	855,941	2,156,192
Employee benefits:		
Detention care	540,709	
Community based services	134,554	675,263
Travel:		
Detention care	133,972	
Community based services	201,778	335,750
Resident meals		73,443
Building utilities		116,525
Equipment and vehicle		97,943
Professional fees		71,769
Insurance		62,358
Supplies		44,614
Medical		44,235
Staff development		10,878
Information services		41,121
Community based services		392,435
Total operating disbursements		<u>4,122,526</u>
Excess of operating receipts over operating disbursements		<u>325,322</u>
Non-operating receipts (disbursements):		
Interest on investments		578
Line of credit proceeds		716,000
Debt service:		
Principal	(978,704)	
Interest	(59,348)	(1,038,052)
Net non-operating receipts (disbursements)		<u>(321,474)</u>
Change in cash basis net assets		3,848
Cash basis net assets beginning of year		<u>185,631</u>
Cash basis net assets end of year		<u>\$ 189,479</u>
<b>Cash Basis Net Assets</b>		
Unassigned		<u>\$ 189,479</u>

See notes to financial statement.

Central Iowa Juvenile Detention Center

Notes to Financial Statement

June 30, 2012

**(1) Summary of Significant Accounting Policies**

The Central Iowa Juvenile Detention Center was formed in 1993 pursuant to Chapter 28E of the Code of Iowa. The Center is a voluntary joint undertaking of the Boards of Supervisors of the counties of Appanoose, Boone, Buena Vista, Calhoun, Floyd, Franklin, Greene, Hamilton, Hancock, Hardin, Humboldt, Iowa, Jasper, Kossuth, Mahaska, Marshall, Palo Alto, Poweshiek, Story, Tama, Webster, Winnebago and Wright, Iowa. The primary purpose of this detention facility is to provide a physically secure, emotionally stable and safe environment in which juveniles can await court disposition.

A. Reporting Entity

For financial reporting purposes, the Central Iowa Juvenile Detention Center has included all funds, organizations, agencies, boards, commissions and authorities. The Center 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 Center are such that exclusion would cause the Center'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 Center 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 Center. The Center has no component units which meet the Governmental Accounting Standards Board criteria.

B. Basis of Presentation

The accounts of the Center 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 Center maintains its financial records on the basis of cash receipts and disbursements and the financial statement of the Center 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 Center in accordance with U.S. generally accepted accounting principles.

## (2) Cash and Investments

The Center's deposits in banks at June 30, 2012 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 insure there will be no loss of public funds.

The Center 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 Center; prime eligible bankers acceptances; certain high rated commercial paper; perfected repurchase agreements; certain registered open-end management investment companies; certain joint investment trusts; and warrants or improvement certificates of a drainage district.

The Center had no investments meeting the disclosure requirements of Governmental Accounting Standards Board Statement No. 3, as amended by Statement No. 40.

## (3) Short-Term and Long-Term Liabilities

A summary of changes in short-term and long-term liabilities and interest paid for the year ended June 30, 2012 is as follows:

	Mortgage Loan	Line of Credit	Total
Balance beginning of year	\$ 1,095,576	-	1,095,576
Increases	-	716,000	716,000
Decreases	262,704	716,000	978,704
Balance end of year	\$ 832,872	-	832,872
Due within one year	\$ 58,786	-	58,786
Interest paid during the year	\$ 56,374	2,974	59,348

### Mortgage Loan

A summary of the Center's mortgage loan indebtedness is as follows:

Year Ending June 30,	Interest Rate	Principal	Interest	Total
2013	5.00%	\$ 58,786	51,132	109,918
2014	5.00	61,837	48,081	109,918
2015	5.00	65,045	44,873	109,918
2016	5.00	68,307	41,611	109,918
2017	5.00	71,965	37,953	109,918
2018 - 2022	5.00	419,789	129,801	549,590
2023 - 2025	5.00	87,143	6,971	94,114
Total		\$ 832,872	\$360,422	1,193,294

On April 15, 2011, the Center entered into a mortgage loan agreement with a local bank for \$1,100,000. The funds were used to pay off the line of credit, the \$200,000 loan taken out on August 31, 2010 and for operating expenses. The mortgage loan bears 5.0% interest per annum. Current year principal payments totaled \$262,704 and interest paid was \$56,374.



### Line of Credit

On March 12, 2010, the Board approved a line of credit with a local bank for a maximum of \$500,000. The line of credit bears 4.75% interest per annum. Funds are drawn to pay operating expenses and are repaid when funds are received from operations. During fiscal year 2012, the outstanding balance did not exceed the \$500,000 maximum. In fiscal year 2012, \$716,000 was drawn on the line of credit and \$716,000 was repaid. Current year interest paid was \$2,974.

#### **(4) Other Postemployment Benefits (OPEB)**

Plan Description - The Center operates a single-employer health benefit plan which provides medical/prescription drug benefits for employees, retirees and their spouses. There are 24 active and no retired members in the plan. Retired participants must be age 55 or older at retirement.

The medical/prescription drug benefits are provided through a fully-insured plan with Wellmark. Retirees under age 65 would pay the same premium for the medical/prescription drug benefits as active employees.

Funding Policy - The contribution requirements of plan members are established and may be amended by the Center. The Center currently finances the retiree benefit plan on a pay-as-you-go basis. The most recent active member monthly premiums for the Center and plan members are \$454 for single coverage and \$1,135 for family coverage. For the year ended June 30, 2012, the Center contributed \$41,782 and plan members eligible for benefits contributed \$17,142 to the plan.

#### **(5) Pension and Retirement Benefits**

The Center contributes to the Iowa Public Employees Retirement System (IPERS), which is a cost-sharing multiple-employer defined benefit pension plan administered by the State of Iowa. IPERS provides retirement and death benefits which are established by State statute to plan members and beneficiaries. IPERS issues a publicly available financial report that includes financial statements and required supplementary information. The report may be obtained by writing to IPERS, P.O. Box 9117, Des Moines, Iowa, 50306-9117.

Plan members are required to contribute 5.38% of their annual covered salary and the Center is required to contribute 8.07% of annual covered payroll. Contribution requirements are established by state statute. The Center's contributions to IPERS for the years ended June 30, 2012, 2011 and 2010 were \$169,861, \$113,566 and \$82,270, respectively, equal to the required contributions for each year.

#### **(6) Risk Management**

The Center is exposed to various risks of loss related to torts; theft, damage to and destruction of assets; errors and omissions; injuries to employees; and natural disasters. These risks are covered by the purchase of commercial insurance. The Center assumes liability for any deductibles and claims in excess of coverage limitations. Settled claims from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

**(7) Compensated Absences**

Center employees accumulate an established amount of earned personal time off based on the number of years of service for subsequent use or for payment upon termination, resignation, retirement or death. These accumulations are not recognized as disbursements by the Center until used or paid. The Center's approximate liability to employees for earned personal time off at June 30, 2012 is \$170,000. This liability has been computed based on rates of pay in effect at June 30, 2012.

**Central Iowa Juvenile Detention Center**

**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**



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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 Members of the  
Central Iowa Juvenile Detention Center:

We have audited the accompanying financial statement of the Central Iowa Juvenile Detention Center as of and for the year ended June 30, 2012, and have issued our report thereon dated February 21, 2013. Our report expressed an unqualified opinion on the financial statement which was prepared in conformity with an other comprehensive basis of accounting. 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.

Internal Control Over Financial Reporting

Management of the Central Iowa Juvenile Detention Center is responsible for establishing and maintaining effective internal control over financial reporting. In planning and performing our audit, we considered the Central Iowa Juvenile Detention Center's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statement, but not for the purpose of expressing an opinion on the effectiveness of the Central Iowa Juvenile Detention Center's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Central Iowa Juvenile Detention Center's internal control over financial reporting.

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 Central Iowa Juvenile Detention Center's financial statement will not be prevented or detected and corrected on a timely basis.

Our consideration of internal control over financial reporting was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over financial reporting that might be significant deficiencies or material weaknesses and, therefore, there can be no assurance all deficiencies, significant deficiencies or material weaknesses have been identified. We did not identify any deficiencies in internal control over financial reporting we consider to be material weaknesses, as defined above.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Central Iowa Juvenile Detention Center'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 which are required to be reported under Government Auditing Standards.

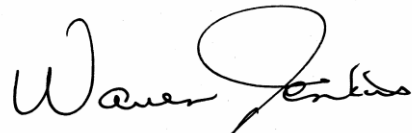
Comments involving statutory and other legal matters about the Center's operations for the year ended June 30, 2012 are based exclusively on knowledge obtained from procedures performed during our audit of the financial statement of the Center. Since our audit was based on tests and samples, not all 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.

This report, a public record by law, is intended solely for the information and use of the members and customers of the Central Iowa Juvenile Detention Center and other parties to whom the Center may report and 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 audit. Should you have any questions concerning any of the above matters, we shall be pleased to discuss them with you at your convenience.



DAVID A. VAUDT, CPA  
Auditor of State



WARREN G. JENKINS, CPA  
Chief Deputy Auditor of State

February 21, 2013

Central Iowa Juvenile Detention Center

Schedule of Findings

June 30, 2012

**Findings Related to the Financial Statement:**

**INTERNAL CONTROL DEFICIENCIES:**

No matters were noted.

**INSTANCE OF NON-COMPLIANCE:**

No matters were noted.

Central Iowa Juvenile Detention Center

Schedule of Findings

June 30, 2012

**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 Center money for travel expenses of spouses of Center officials or employees were noted.
- (3) Center Minutes – No transactions were found that we believe should have been approved in the Center minutes but were not.
- (4) Deposits and Investments – No instances of non-compliance with the deposit and investment provisions of Chapters 12B and 12C of the Code of Iowa and the Center’s investment policy were noted.



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Central Iowa Juvenile Detention Center

Staff

This audit was performed by:

James S. Cunningham, CPA, Manager  
Jenny R. Lawrence, Senior Auditor  
Tyler J. Guffy, 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