



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

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**NEWS RELEASE**

Contact: Ernest Ruben  
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**FOR RELEASE**

**August 22, 2022**

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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, 2020 through June 30, 2021.

A copy of the agreed-upon procedures report is available for review on the Auditor of State's web site at [Audit Reports - Auditor of State](#).

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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, 2020 THROUGH JUNE 30, 2021**

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Early Childhood Iowa Area Board

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
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**4 R Kids:**

Debra Schrader	Executive Director
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**DHLW:**

Tasha Beghtol	Director
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**Partnerships 4 Families:**

Cindy Duhrkopf	Area Director
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**Better Tomorrows:**

Erin Monaghan	Area Director
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**Cedar Valley's Promise:**

Brenda Loop	Executive Director
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**HAWC Partnerships for Children:**

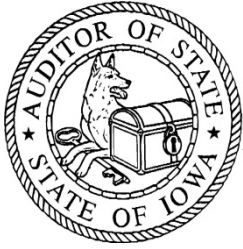
Alisha Dietzenbach	Coordinator
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**Lakes Region:**

Erin Pingel	Area Director
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**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, 2020 through June 30, 2021. 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:

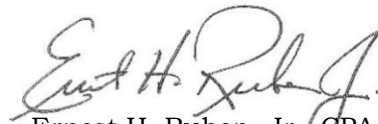
- a. We reviewed Chapter 256I of the Code of Iowa to determine and document the procedures required pertaining to Early Childhood Iowa Area Boards.
- b. We reviewed the Area Boards' internal controls to determine if proper control procedures are in place and incompatible duties, from a control standpoint, 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, 2020 through June 30, 2021. 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.



Ernest H. Ruben, Jr., CPA  
Deputy Auditor of State

July 30, 2022

**Schedule 1**

## Early Childhood Iowa Area Board

## Financial Data

For the Period July 1, 2020 through June 30, 2021

**Building Direction for Families**

	Early Childhood	School Ready	Total
Revenues:			
State grants:			
Early childhood	\$ 98,129	-	98,129
Quality improvement	-	58,081	58,081
Allocation for administration	5,165	13,261	18,426
School ready general use	-	370,913	370,913
Total state grants	103,294	442,255	545,549
Interest on investments	21	84	105
Total revenues	103,315	442,339	545,654
Expenditures:			
Program services:			
Early childhood	98,993	-	98,993
Quality improvement	-	69,327	69,327
School ready general use	-	349,248	349,248
Total program services	98,993	418,575	517,568
Administration	4,906	12,598	17,504
Total expenditures	103,899	431,173	535,072
Change in fund balance	(584)	11,166	10,582
Fund balance beginning of year	27,551	86,803	114,354
Fund balance end of year	\$ 26,967	97,969	124,936

## Early Childhood Iowa Area Board

## Financial Data

For the Period July 1, 2020 through June 30, 2021

**4 R Kids**

	Early Childhood	School Ready	Total
Revenues:			
State grants:			
Early childhood	\$ 161,079	-	161,079
Quality improvement	-	83,415	83,415
Allocation for administration	8,478	26,392	34,870
School ready general use	-	770,402	770,402
Total state grants	169,557	880,209	1,049,766
Interest on investments	31	161	192
Insurance refund	41	217	258
Total revenues	169,629	880,587	1,050,216
Expenditures:			
Program services:			
Early childhood	142,464	-	142,464
Quality improvement	-	74,405	74,405
School ready general use	-	839,138	839,138
Total program services	142,464	913,543	1,056,007
Administration	8,877	30,213	39,090
Total expenditures	151,341	943,756	1,095,097
Change in fund balance	18,288	(63,169)	(44,881)
Fund balance beginning of year	10,508	181,449	191,957
Fund balance end of year	\$ 28,796	118,280	147,076



**Schedule 3**

## Early Childhood Iowa Area Board

## Financial Data

For the Period July 1, 2020 through June 30, 2021

**DHLW**

	Early Childhood	School Ready	Total
Revenues:			
State grants:			
Early childhood	\$ 195,786	-	195,786
Quality improvement	-	63,301	63,301
Allocation for administration	10,305	20,735	31,040
School ready general use	-	607,510	607,510
Total state grants	206,091	691,546	897,637
Interest on investments	38	121	159
Total revenues	206,129	691,667	897,796
Expenditures:			
Program services:			
Early childhood	194,748	-	194,748
Quality improvement	-	67,569	67,569
School ready general use	-	567,698	567,698
Total program services	194,748	635,267	830,015
Administration	11,495	23,546	35,041
Total expenditures	206,243	658,813	865,056
Change in fund balance	(114)	32,854	32,740
Fund balance beginning of year	41,103	94,165	135,268
Fund balance end of year	\$ 40,989	127,019	168,008

## Early Childhood Iowa Area Board

## Financial Data

For the Period July 1, 2020 through June 30, 2021

**Partnerships 4 Families**

	Early Childhood	School Ready	Total
Revenues:			
State grants:			
Early childhood	\$ 77,519	-	77,519
Quality improvement	-	58,665	58,665
Allocation for administration	4,080	12,768	16,848
School ready general use	-	354,365	354,365
Total state grants	81,599	425,798	507,397
Interest on investments	7	67	74
Total revenues	81,606	425,865	507,471
Expenditures:			
Program services:			
Early childhood	75,815	-	75,815
Quality improvement	-	56,671	56,671
School ready general use	-	355,268	355,268
Total program services	75,815	411,939	487,754
Administration	3,853	12,688	16,541
Total expenditures	79,668	424,627	504,295
Change in fund balance	1,938	1,238	3,176
Fund balance beginning of year	3,990	65,243	69,233
Fund balance end of year	\$ 5,928	66,481	72,409

**Schedule 5**

## Early Childhood Iowa Area Board

## Financial Data

For the Period July 1, 2020 through June 30, 2021

**Better Tomorrows**

	Early Childhood	School Ready	Total
Revenues:			
State grants:			
Early childhood	\$ 69,996	-	69,996
Quality improvement	-	51,131	51,131
Allocation for administration	3,684	9,632	13,316
School ready general use	-	260,467	260,467
Total state grants	73,680	321,230	394,910
Interest on investments	12	67	79
Total revenues	73,692	321,297	394,989
Expenditures:			
Program services:			
Early childhood	78,143	-	78,143
Quality improvement	-	51,094	51,094
School ready general use	-	235,832	235,832
Total program services	78,143	286,926	365,069
Administration	3,684	9,973	13,657
Total expenditures	81,827	296,899	378,726
Change in fund balance	(8,135)	24,398	16,263
Fund balance beginning of year	22,871	38,676	61,547
Fund balance end of year	\$ 14,736	63,074	77,810

## Early Childhood Iowa Area Board

## Financial Data

For the Period July 1, 2020 through June 30, 2021

**Cedar Valley's Promise**

	Early Childhood	School Ready	Total
Revenues:			
State grants:			
Early childhood	\$ 354,317	-	354,317
Quality improvement	-	58,401	58,401
Allocation for administration	18,648	24,017	42,665
School ready general use	-	718,576	718,576
Total state grants	372,965	800,994	1,173,959
Interest on investments	41	68	109
Total revenues	373,006	801,062	1,174,068
Expenditures:			
Program services:			
Early childhood	329,203	-	329,203
Quality improvement	-	56,977	56,977
School ready general use	-	723,152	723,152
Total program services	329,203	780,129	1,109,332
Administration	38,006	26,853	64,859
Total expenditures	367,209	806,982	1,174,191
Change in fund balance	5,797	(5,920)	(123)
Fund balance beginning of year	24,478	31,886	56,364
Fund balance end of year	\$ 30,275	25,966	56,241

**Schedule 7**

## Early Childhood Iowa Area Board

## Financial Data

For the Period July 1, 2020 through June 30, 2021

**HAWC Partnerships for Children**

	Early Childhood	School Ready	Total
Revenues:			
State grants:			
Early childhood	\$ 85,385	-	85,385
Quality improvement	-	64,403	64,403
Allocation for administration	4,494	14,090	18,584
School ready general use	-	380,194	380,194
Total state grants	89,879	458,687	548,566
Interest on investments	21	119	140
Total revenues	89,900	458,806	548,706
Expenditures:			
Program services:			
Early childhood	82,314	-	82,314
Quality improvement	-	62,180	62,180
School ready general use	-	455,854	455,854
Total program services	82,314	518,034	600,348
Administration	3,235	17,637	20,872
Total expenditures	85,549	535,671	621,220
Change in fund balance	4,351	(76,865)	(72,514)
Fund balance beginning of year	18,701	164,185	182,886
Fund balance end of year	\$ 23,052	87,320	110,372

## Early Childhood Iowa Area Board

## Financial Data

For the Period July 1, 2020 through June 30, 2021

**Lakes Region**

	Early Childhood	School Ready	Total
Revenues:			
State grants:			
Early childhood	\$ 76,117	-	76,117
Quality improvement	-	57,082	57,082
Allocation for administration	4,006	13,983	17,989
School ready general use	-	384,428	384,428
Total state grants	80,123	455,493	535,616
Interest on investments	16	94	110
Total revenues	80,139	455,587	535,726
Expenditures:			
Program services:			
Early childhood	67,900	-	67,900
Quality improvement	-	57,083	57,083
School ready general use	-	360,570	360,570
Total program services	67,900	417,653	485,553
Administration	4,057	13,648	17,705
Total expenditures	71,957	431,301	503,258
Change in fund balance	8,182	24,286	32,468
Fund balance beginning of year	7,843	89,731	97,574
Fund balance end of year	\$ 16,025	114,017	130,042

**Schedule 9**

## Early Childhood Iowa Area Board

## Financial Data

For the Period July 1, 2020 through June 30, 2021

**Iowa River Valley**

	Early Childhood	School Ready	Total
Revenues:			
State grants:			
Early childhood	\$ 116,780	-	116,780
Quality improvement	-	51,180	51,180
Allocation for administration	6,146	13,239	19,385
School ready general use	-	377,096	377,096
Total state grants	122,926	441,515	564,441
Interest on investments	17	60	77
Total revenues	122,943	441,575	564,518
Expenditures:			
Program services:			
Early childhood	120,960	-	120,960
Quality improvement	-	51,180	51,180
School ready general use	-	359,529	359,529
Total program services	120,960	410,709	531,669
Administration	6,523	12,176	18,699
Total expenditures	127,483	422,885	550,368
Change in fund balance	(4,540)	18,690	14,150
Fund balance beginning of year	8,735	48,328	57,063
Fund balance end of year	\$ 4,195	67,018	71,213

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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Tammy A. Hollinsworth, CIA, Manager  
Nathan A. DeWit, Staff Auditor  
Nolen Schultz, Assistant Auditor