



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

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Auditor of State

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**NEWS RELEASE**

**FOR RELEASE**

**March 29, 2023**

Contact: Ernest Ruben  
515/281-5834

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, Iowa River Valley, Early Childhood of North Central Iowa, Kids First Communities, Iowa/Jefferson/Keokuk, and Quad Counties 4 Kids Early Childhood Iowa Area Boards for which the Central Iowa Juvenile Detention Center is the fiscal agent for the period July 1, 2021 through June 30, 2022.

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

# # #

**BUILDING DIRECTION FOR FAMILIES, 4 R KIDS,  
DHLW, PARTNERSHIPS 4 FAMILIES, BETTER TOMORROWS,  
CEDAR VALLEY'S PROMISE, HAWC PARTNERSHIPS FOR  
CHILDREN, LAKES REGION, IOWA RIVER VALLEY, EARLY  
CHILDHOOD OF NORTH CENTRAL IOWA, KIDS FIRST COMMUNITIES,  
IOWA/JEFFERSON/KEOKUK, AND QUAD COUNTIES 4 KIDS  
EARLY CHILDHOOD IOWA AREA BOARDS**

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

**FOR THE PERIOD  
JULY 1, 2021 THROUGH JUNE 30, 2022**

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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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**Early Childhood of North Central Iowa:**

Salena Siefken	Executive Director
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**Kids First Communities:**

Jenny Robinson	Area Director
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**Iowa/Jefferson/Keokuk:**

Tammy Wetjen-Kesterson	Executive Director
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**Quad Counties 4 Kids:**

Jenny Robinson	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, Iowa River Valley, Early Childhood of North Central Iowa, Kids First Communities, Iowa/Jefferson/Keokuk, and Quad Counties 4 Kids 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, Iowa River Valley, Early Childhood of North Central Iowa, Kids First Communities, Iowa/Jefferson/Keokuk, and Quad Counties 4 Kids Early Childhood Iowa Area Boards and the Iowa Department of Management (Department) for the period July 1, 2021 through June 30, 2022. The thirteen 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:

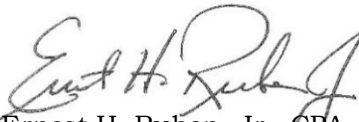
- a. We reviewed Chapter 256I of the Code of Iowa to determine and document the procedures required pertaining to Early Childhood Iowa Area Boards.
- b. We reviewed the Area Boards' internal controls to determine if proper control procedures are in place and incompatible duties, from a control standpoint, 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, 2021 through June 30, 2022. 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

March 21, 2023

**Schedule 1**

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## Early Childhood Iowa Area Board

## Financial Data

For the Period July 1, 2021 through June 30, 2022

**Building Direction for Families**

	Early Childhood	School Ready	Total
Revenues:			
State grants:			
Early childhood	\$ 95,096	-	95,096
Quality improvement	-	57,982	57,982
Allocation for administration	5,005	22,576	27,581
School ready general use	-	370,955	370,955
Total state grants	100,101	451,513	551,614
Interest on investments	5	20	25
Total revenues	100,106	451,533	551,639
Expenditures:			
Program services:			
Early childhood	92,872	-	92,872
Quality improvement	-	52,044	52,044
School ready general use	-	363,002	363,002
Total program services	92,872	415,046	507,918
Administration	5,028	21,960	26,988
Total expenditures	97,900	437,006	534,906
Change in fund balance	2,206	14,527	16,733
Fund balance beginning of year	26,967	97,969	124,936
Fund balance end of year	\$ 29,173	112,496	141,669

## Early Childhood Iowa Area Board

## Financial Data

For the Period July 1, 2021 through June 30, 2022

**4 R Kids**

	Early Childhood	School Ready	Total
Revenues:			
State grants:			
Early childhood	\$ 182,790	-	182,790
Quality improvement	-	83,748	83,748
Allocation for administration	9,620	45,341	54,961
School ready general use	-	777,732	777,732
Total state grants	192,410	906,821	1,099,231
Interest on investments	7	33	40
Insurance refund	37	168	205
Total revenues	192,454	907,022	1,099,476
Expenditures:			
Program services:			
Early childhood	183,843	-	183,843
Quality improvement	-	61,321	61,321
School ready general use	-	782,017	782,017
Total program services	183,843	843,338	1,027,181
Administration	9,707	46,362	56,069
Total expenditures	193,550	889,700	1,083,250
Change in fund balance	(1,096)	17,322	16,226
Fund balance beginning of year	28,796	118,280	147,076
Fund balance end of year	\$ 27,700	135,602	163,302



**Schedule 3**

## Early Childhood Iowa Area Board

## Financial Data

For the Period July 1, 2021 through June 30, 2022

**DHLW**

	Early Childhood	School Ready	Total
Revenues:			
State grants:			
Early childhood	\$ 185,917	-	185,917
Quality improvement	-	63,137	63,137
Allocation for administration	9,785	35,333	45,118
School ready general use	-	608,195	608,195
Total state grants	195,702	706,665	902,367
Interest on investments	9	29	38
Total revenues	195,711	706,694	902,405
Expenditures:			
Program services:			
Early childhood	195,392	-	195,392
Quality improvement	-	59,095	59,095
School ready general use	-	625,604	625,604
Total program services	195,392	684,699	880,091
Administration	9,267	34,274	43,541
Total expenditures	204,659	718,973	923,632
Change in fund balance	(8,948)	(12,279)	(21,227)
Fund balance beginning of year	40,989	127,019	168,008
Fund balance end of year	\$ 32,041	114,740	146,781

## Early Childhood Iowa Area Board

## Financial Data

For the Period July 1, 2021 through June 30, 2022

**Partnerships 4 Families**

	Early Childhood	School Ready	Total
Revenues:			
State grants:			
Early childhood	\$ 81,774	-	81,774
Quality improvement	-	58,782	58,782
Allocation for administration	4,304	21,878	26,182
School ready general use	-	356,896	356,896
Total state grants	86,078	437,556	523,634
Interest on investments	2	17	19
Total revenues	86,080	437,573	523,653
Expenditures:			
Program services:			
Early childhood	81,274	-	81,274
Quality improvement	-	61,472	61,472
School ready general use	-	349,704	349,704
Total program services	81,274	411,176	492,450
Administration	4,304	21,958	26,262
Total expenditures	85,578	433,134	518,712
Change in fund balance	502	4,439	4,941
Fund balance beginning of year	5,928	66,481	72,409
Fund balance end of year	\$ 6,430	70,920	77,350

**Schedule 5**

## Early Childhood Iowa Area Board

## Financial Data

For the Period July 1, 2021 through June 30, 2022

**Better Tomorrows**

	Early Childhood	School Ready	Total
Revenues:			
State grants:			
Early childhood	\$ 70,293	-	70,293
Quality improvement	-	51,116	51,116
Allocation for administration	3,700	16,424	20,124
School ready general use	-	260,949	260,949
Total state grants	73,993	328,489	402,482
Interest on investments	3	17	20
Total revenues	73,996	328,506	402,502
Expenditures:			
Program services:			
Early childhood	71,313	-	71,313
Quality improvement	-	51,153	51,153
School ready general use	-	266,280	266,280
Total program services	71,313	317,433	388,746
Administration	3,461	16,424	19,885
Total expenditures	74,774	333,857	408,631
Change in fund balance	(778)	(5,351)	(6,129)
Fund balance beginning of year	14,736	63,074	77,810
Fund balance end of year	\$ 13,958	57,723	71,681

## Early Childhood Iowa Area Board

## Financial Data

For the Period July 1, 2021 through June 30, 2022

**Cedar Valley's Promise**

	Early Childhood	School Ready	Total
Revenues:			
State grants:			
Early childhood	\$ 325,660	-	325,660
Quality improvement	-	58,252	58,252
Allocation for administration	17,140	40,974	58,114
School ready general use	-	720,263	720,263
Total state grants	342,800	819,489	1,162,289
Interest on investments	11	18	29
Total revenues	342,811	819,507	1,162,318
Expenditures:			
Program services:			
Early childhood	316,131	-	316,131
Quality improvement	-	51,473	51,473
School ready general use	-	691,729	691,729
Total program services	316,131	743,202	1,059,333
Administration	15,737	41,046	56,783
Total expenditures	331,868	784,248	1,116,116
Change in fund balance	10,943	35,259	46,202
Fund balance beginning of year	30,275	25,966	56,241
Fund balance end of year	\$ 41,218	61,225	102,443

**Schedule 7**

## Early Childhood Iowa Area Board

## Financial Data

For the Period July 1, 2021 through June 30, 2022

**HAWC Partnerships for Children**

	Early Childhood	School Ready	Total
Revenues:			
State grants:			
Early childhood	\$ 94,702	-	94,702
Quality improvement	-	64,495	64,495
Allocation for administration	4,984	24,119	29,103
School ready general use	-	393,763	393,763
Total state grants	99,686	482,377	582,063
Interest on investments	4	24	28
Total revenues	99,690	482,401	582,091
Expenditures:			
Program services:			
Early childhood	83,491	-	83,491
Quality improvement	-	31,778	31,778
School ready general use	-	361,757	361,757
Total program services	83,491	393,535	477,026
Administration	7,575	12,453	20,028
Total expenditures	91,066	405,988	497,054
Change in fund balance	8,624	76,413	85,037
Fund balance beginning of year	23,052	87,320	110,372
Fund balance end of year	\$ 31,676	163,733	195,409

## Early Childhood Iowa Area Board

## Financial Data

For the Period July 1, 2021 through June 30, 2022

**Lakes Region**

	Early Childhood	School Ready	Total
Revenues:			
State grants:			
Early childhood	\$ 76,794	-	76,794
Quality improvement	-	56,940	56,940
Allocation for administration	4,042	23,211	27,253
School ready general use	-	384,062	384,062
Total state grants	80,836	464,213	545,049
Interest on investments	4	25	29
Total revenues	80,840	464,238	545,078
Expenditures:			
Program services:			
Early childhood	77,217	-	77,217
Quality improvement	-	56,940	56,940
School ready general use	-	440,733	440,733
Total program services	77,217	497,673	574,890
Administration	4,042	23,211	27,253
Total expenditures	81,259	520,884	602,143
Change in fund balance	(419)	(56,646)	(57,065)
Fund balance beginning of year	16,025	114,017	130,042
Fund balance end of year	\$ 15,606	57,371	72,977

**Schedule 9**

## Early Childhood Iowa Area Board

## Financial Data

For the Period July 1, 2021 through June 30, 2022

**Iowa River Valley**

	Early Childhood	School Ready	Total
Revenues:			
State grants:			
Early childhood	\$ 112,453	-	112,453
Quality improvement	-	50,851	50,851
Allocation for administration	5,919	22,390	28,309
School ready general use	-	374,562	374,562
Total state grants	118,372	447,803	566,175
Interest on investments	4	14	18
Total revenues	118,376	447,817	566,193
Expenditures:			
Program services:			
Early childhood	112,942	-	112,942
Quality improvement	-	50,851	50,851
School ready general use	-	378,077	378,077
Total program services	112,942	428,928	541,870
Administration	5,355	20,298	25,653
Total expenditures	118,297	449,226	567,523
Change in fund balance	79	(1,409)	(1,330)
Fund balance beginning of year	4,195	67,018	71,213
Fund balance end of year	\$ 4,274	65,609	69,883

## Early Childhood Iowa Area Board

## Financial Data

For the Period July 1, 2021 through June 30, 2022

**Early Childhood of North Central Iowa**

	Early Childhood	School Ready	Total
Revenues:			
State grants:			
Early childhood	\$ 70,704	-	70,704
Quality improvement	-	59,526	59,526
Allocation for administration	3,721	21,470	25,191
School ready general use	-	348,398	348,398
Total state grants	74,425	429,394	503,819
Interest on investments	2	16	18
Total revenues	74,427	429,410	503,837
Expenditures:			
Program services:			
Early childhood	65,690	-	65,690
Quality improvement	-	84,628	84,628
School ready general use	-	307,245	307,245
Total program services	65,690	391,873	457,563
Administration	3,721	15,383	19,104
Total expenditures	69,411	407,256	476,667
Change in fund balance	5,016	22,154	27,170
Fund balance beginning of year	-	62,300	62,300
Fund balance end of year	\$ 5,016	84,454	89,470



**Schedule 11**

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## Early Childhood Iowa Area Board

## Financial Data

For the Period July 1, 2021 through June 30, 2022

**Kids First Communities**

	Early Childhood	School Ready	Total
Revenues:			
State grants:			
Early childhood	\$ 66,566	-	66,566
Quality improvement	-	48,876	48,876
Allocation for administration	3,503	16,504	20,007
School ready general use	-	264,706	264,706
Total state grants	70,069	330,086	400,155
Interest on investments	5	30	35
Insurance refund and grant	20	1,105	1,125
Start up funds	500	1,500	2,000
Total revenues	70,594	332,721	403,315
Expenditures:			
Program services:			
Early childhood	64,465	-	64,465
Quality improvement	-	54,434	54,434
School ready general use	-	272,769	272,769
Total program services	64,465	327,203	391,668
Administration	3,543	15,838	19,381
Total expenditures	68,008	343,041	411,049
Change in fund balance	2,586	(10,320)	(7,734)
Fund balance beginning of year	5,660	45,503	51,163
Fund balance end of year	\$ 8,246	35,183	43,429

## Early Childhood Iowa Area Board

## Financial Data

For the Period July 1, 2021 through June 30, 2022

**Iowa/Jefferson/Keokuk**

	Early Childhood	School Ready	Total
Revenues:			
State grants:			
Early childhood	\$ 80,423	-	80,423
Quality improvement	-	51,974	51,974
Allocation for administration	4,233	21,301	25,534
School ready general use	-	352,736	352,736
Total state grants	84,656	426,011	510,667
Interest on investments	3	16	19
Total revenues	84,659	426,027	510,686
Expenditures:			
Program services:			
Early childhood	73,902	-	73,902
Quality improvement	-	51,745	51,745
School ready general use	-	340,205	340,205
Total program services	73,902	391,950	465,852
Administration	4,398	20,959	25,357
Total expenditures	78,300	412,909	491,209
Change in fund balance	6,359	13,118	19,477
Fund balance beginning of year	9,037	70,078	79,115
Fund balance end of year	\$ 15,396	83,196	98,592

**Schedule 13**

## Early Childhood Iowa Area Board

## Financial Data

For the Period July 1, 2021 through June 30, 2022

**Quad Counties 4 Kids**

	Early Childhood	School Ready	Total
Revenues:			
State grants:			
Early childhood	\$ 51,733	-	51,733
Quality improvement	-	53,057	53,057
Allocation for administration	2,723	17,182	19,905
School ready general use	-	273,398	273,398
Total state grants	54,456	343,637	398,093
Interest on investments	2	15	17
Insurance refund and grant	27	1,152	1,179
Start up funds	500	1,500	2,000
Total revenues	54,985	346,304	401,289
Expenditures:			
Program services:			
Early childhood	45,267	-	45,267
Quality improvement	-	45,852	45,852
School ready general use	-	254,142	254,142
Total program services	45,267	299,994	345,261
Administration	3,550	19,193	22,743
Total expenditures	48,817	319,187	368,004
Change in fund balance	6,168	27,117	33,285
Fund balance beginning of year	4,662	36,252	40,914
Fund balance end of year	\$ 10,830	63,369	74,199

Building Direction for Families, 4 R Kids,  
DHLW, Partnerships 4 Families, Better Tomorrows,  
Cedar Valley's Promise, HAWC Partnerships for Children,  
Lakes Region, Iowa River Valley, Early Childhood of  
North Central Iowa, Kids First Communities,  
Iowa/Jefferson/Keokuk, and Quad Counties 4 Kids  
Early Childhood Iowa Area Boards

Staff

This engagement was performed by:

Ernest H. Ruben, Jr., CPA, Deputy  
Tammy A. Hollinsworth, CIA, Manager  
Nathan A. DeWit, Staff Auditor  
Savannah R. Fitz, Staff Auditor