



OFFICE OF AUDITOR OF STATE
STATE OF IOWA

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NEWS RELEASE

FOR RELEASE

November 28, 2023

Contact: Ernest Ruben
515/281-5834

Auditor of State Rob Sand today released an audit report on Black Hawk County Criminal Justice Information System (CJIS).

FINANCIAL HIGHLIGHTS:

The System's receipts totaled \$282,896 for the year ended June 30, 2023, a 15.2% increase over the prior year. Disbursements for the year ended June 30, 2023 totaled \$336,930, a 39.4% increase over the prior year. The significant increase in disbursements is due to an increase in software support disbursements as the System prepares for a new 911 software upgrade in the next fiscal year.

AUDIT FINDINGS:

Sand reported no findings pertaining to the System for the period July 1, 2022 through June 30, 2023.

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

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**BLACK HAWK COUNTY
CRIMINAL JUSTICE INFORMATION SYSTEM**

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

JUNE 30, 2023

**Black Hawk County
Criminal Justice Information System**



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Rob Sand
Auditor of State

November 17, 2023

Officials of the Black Hawk County Criminal Justice Information System
Waterloo, Iowa

Dear Board Members:

I am pleased to submit to you the financial and compliance audit report for the Black Hawk County Criminal Justice Information System for the year ended June 30, 2023. The audit was performed pursuant to Chapter 11.6 of the Code of Iowa and in accordance with U.S. auditing standards and the standards applicable to financial audits contained in Government Auditing Standards.

I appreciate the cooperation and courtesy extended by the officials and employees of the Black Hawk County Criminal Justice Information System throughout the audit. If I or this office can be of any further assistance, please contact me or my staff at 515-281-5834.

Sincerely,

A handwritten signature in black ink, appearing to read "Rob Sand", written in a cursive style.

Rob Sand
Auditor of State

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Black Hawk County Criminal Justice Information System

Officials

<u>Name</u>	<u>Title</u>
Tony Thompson, Sheriff, Black Hawk County Sheriff's Office	Board Chair
Joe Leibold, Major, Waterloo Police Department	Board Vice Chair
Tom Little, Black Hawk County Board of Supervisors Member	Board Member
Craig Berte, Director, Cedar Falls Police Department	Board Member
Chris Brecher, Chief, LaPorte City Police Department	Board Member
Michael Dean, Chief, Evansdale Police Department	Board Member
Laurie Denning, Black Hawk County Sheriff's Office	System Manager
Mark Howard, Cedar Falls Police Department	System Manager
Stefanie Ellison, Evansdale Police Department	System Manager
Katie Davison, LaPorte City Police Department	System Manager
Wendy Drinovsky, Waterloo Police Department	System Manager

**Black Hawk County
Criminal Justice Information System**



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Independent Auditor's Report

To the Members of the Black Hawk County Criminal Justice Information System:

Report on the Audit of the Financial Statement

Opinion

We have audited the accompanying financial statement of the Black Hawk County Criminal Justice Information System as of and for the year ended June 30, 2023, and the related Notes to Financial Statement which collectively comprise the System's basic financial statement as listed in the table of contents.

In our opinion, the financial statement referred to above presents fairly, in all material respects, the respective cash basis financial position of the Black Hawk County Criminal Justice Information System as of June 30, 2023, and the respective changes in cash basis financial position for the year then ended in accordance with the basis of accounting described in Note 1.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of Financial Statement section of our report. We are required to be independent of the Black Hawk County Criminal Justice Information System, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Basis of Accounting

We draw attention to Note 1 of the financial statement which describes the basis of accounting. The financial statement is prepared on the cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

Responsibility of Management for the Financial Statement

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the cash basis of accounting described in Note 1, and for determining that the cash basis of accounting is an acceptable basis for the preparation of the financial statement in the circumstances. Management is also responsible for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of a financial statement that is free from material misstatement, whether due to fraud or error.

In preparing the financial statement, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Black Hawk County Criminal Justice Information System's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statement

Our objectives are to obtain reasonable assurance about whether the financial statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and Government Auditing Standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgement made by a reasonable user based on the financial statement.

In performing an audit in accordance with GAAS and Government Auditing Standards, we:

- Exercise professional judgement and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statement, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statement.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Black Hawk County Criminal Justice Information System's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statement.
- Conclude whether, in our judgement, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Black Hawk County Criminal Justice Information System's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

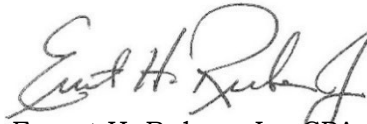
Other Information

Management is responsible for the other information included in the annual report. The other information comprises the Management's Discussion and Analysis on pages 8 through 10 but does not include the basic financial statement and our auditor's report thereon. Our opinion on the basic financial statement does not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the financial statement, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the financial statement, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by Government Auditing Standards

In accordance with Government Auditing Standards, we have also issued our report dated November 17, 2023 on our consideration of the Black Hawk County Criminal Justice Information System'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 solely 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 effectiveness of the System's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the Black Hawk County Criminal Justice Information System's internal control over financial reporting and compliance.



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

November 17, 2023

MANAGEMENT'S DISCUSSION AND ANALYSIS

The Black Hawk County Criminal Justice Information System (System) provides this Management's Discussion and Analysis of its financial statement. This narrative overview and analysis of the financial activities of the System is for the year ended June 30, 2023. We encourage readers to consider this information in conjunction with the System's financial statement, which follows.

2023 FINANCIAL HIGHLIGHTS

- Operating receipts increased 14.9%, or \$36,412, from fiscal year 2022 to fiscal year 2023.
- Operating disbursements increased 22.7% or \$40,423, from fiscal year 2022 to fiscal year 2023. The significant increase was due to an increase in software support disbursements as the System prepares for a new 911 software upgrade in the next fiscal year.
- The System's cash balance decreased 28.3%, or \$54,034, from June 30, 2022 to June 30, 2023.

USING THIS ANNUAL REPORT

The System 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 is 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 basic financial statement and provides an analytical overview of the System's financial activities.
- The Statement of Cash Receipts, Disbursements and Changes in Cash Balance presents information on the System's operating receipts and disbursements, non-operating receipts and disbursements and whether the System's cash balance 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 basic financial statement.

FINANCIAL ANALYSIS OF THE SYSTEM

Statement of Cash Receipts, Disbursements and Changes in Cash Balance

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

Operating receipts are received for services provided to the member agencies for their computer information networks. The System helps provide and maintain effective and efficient data processing operations to meet the operational and management information needs of the criminal justice agencies. Operating disbursements are disbursements paid to operate the information system. Non-operating receipts and disbursements are for interest on investments and equipment purchases. A summary of cash receipts, disbursements and changes in cash balance for the years ended June 30, 2023 and June 30, 2022 is as follows:

	Changes in Cash Balance	
	Year ended June 30,	
	2023	2022
Operating receipts:		
Assessments from:		
Black Hawk County	\$ 170,299	\$ 142,937
City of Waterloo	25,364	25,364
City of Cedar Falls	25,000	25,000
City of Evansdale	39,909	27,539
City of La Porte City	1,700	1,700
Consolidated Communications Center participation:		
Black Hawk County	16,048	17,803
City of Gilbertville	2,200	-
City of Hudson	-	1,191
City of Dunkerton	-	19
Miscellaneous	25	2,580
Total operating receipts	<u>280,545</u>	<u>244,133</u>
Operating disbursements:		
System operation:		
Maintenance	43,952	30,991
Software support	86,156	55,686
Training	201	-
Telephone lines	59,857	59,268
Supplies	9,058	6,067
Contractual services	6,393	15,068
Office operations	13,250	11,364
Total operating disbursements	<u>218,867</u>	<u>178,444</u>
Excess of operating receipts over operating disbursements	<u>61,678</u>	<u>65,689</u>
Non-operating receipts (disbursements):		
Interest on investments	2,351	1,413
Equipment	(118,063)	(63,210)
Total non-operating receipts (disbursements)	<u>(115,712)</u>	<u>(61,797)</u>
Change in cash balance	(54,034)	3,892
Cash balance beginning of year	<u>191,214</u>	<u>187,322</u>
Cash balance end of year	<u>\$ 137,180</u>	<u>191,214</u>

In fiscal year 2023, operating receipts increased 14.9% or \$36,412 over fiscal year 2022. In fiscal year 2023, operating disbursements increased 22.7% or \$40,423 over fiscal year 2022. The increase in disbursements was due to an increase in software support disbursements as the System prepares for a new 911 software upgrade in the next fiscal year.

LONG-TERM DEBT

At June 30, 2023, the System had no long-term debt outstanding.

ECONOMIC FACTORS

The current condition of the economy in the state continues to be a concern for System officials. Some of the realities which may potentially become challenges for the System to meet are:

- Computer equipment and software require constant maintenance and updating.
- Technology continues to expand, and current technology becomes outdated, presenting an ongoing challenge to maintain up to date technology at a reasonable cost.

The System anticipates the current fiscal year will be much like the last and will maintain a close watch over resources to maintain the System's ability to react to unknown issues.

CONTACTING THE COMMISSION'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, customers and creditors with a general overview of the System'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 Carrie Dutler, Black Hawk Consolidated Public Safety Communications Center, 225 E. Sixth Street, Waterloo, Iowa 50703. Her phone number is (319) 291-2680.

Basic Financial Statement

**Black Hawk County
Criminal Justice Information System**

Black Hawk County Criminal Justice Information System

Statement of Cash Receipts, Disbursements and
Changes in Cash Balance

Year ended June 30, 2023

Operating receipts:	
Assessments from:	
Black Hawk County	\$ 170,299
City of Waterloo	25,364
City of Cedar Falls	25,000
City of Evansdale	39,909
City of La Porte City	1,700
Consolidated Communications Center participation:	
Black Hawk County	16,048
City of Gilbertsville	2,200
Miscellaneous	25
Total operating receipts	<u>280,545</u>
Operating disbursements:	
System operation:	
Maintenance	43,952
Software support	86,156
Training	201
Telephone lines	59,857
Supplies	9,058
Contractual services	6,393
Office operations	13,250
Total operating disbursements	<u>218,867</u>
Excess of operating receipts over operating disbursements	<u>61,678</u>
Non-operating receipts (disbursements):	
Interest on investments	2,351
Equipment	(118,063)
Total non-operating receipts (disbursements)	<u>(115,712)</u>
Change in cash balance	(54,034)
Cash balance beginning of year	<u>191,214</u>
Cash balance end of year	<u>\$ 137,180</u>
Cash Basis Fund Balance	
Restricted for system purposes	<u>\$ 137,180</u>

See notes to financial statement.

Black Hawk County Criminal Justice Information System

Notes to Financial Statement

June 30, 2023

(1) Summary of Significant Accounting Policies

The Black Hawk County Criminal Justice Information System is a multi-agency computer information network established and maintained through a 28E Agreement entered into by the participating criminal justice agencies and their respective units of local government. The Board of Directors has been established to provide and maintain effective and efficient data processing operations to meet the operational and management information needs of the criminal justice agencies. The participating criminal justice agencies are:

Black Hawk County Sheriff's Office
Cedar Falls Police Department
Evansdale Police Department
La Porte City Police Department
Waterloo Police Department

A. Reporting Entity

For financial reporting purposes, the Black Hawk County Criminal Justice Information System has included all funds, organizations, agencies, boards, commissions and authorities. The System 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 System are such that exclusion would cause the System'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 System 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 System. The System has no component units which meet the Governmental Accounting Standards Board criteria.

B. Basis of Presentation

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

D. Cash Basis Fund Balance

Funds retained for System purposes are classified as restricted.

(2) Cash and Investments

The System's deposits in credit unions at June 30, 2023 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 ensure there will be no loss of public funds.

The System 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 System; 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 System had no investments meeting the disclosure requirements of Governmental Accounting Standards Board Statement No. 72.

(3) Services Agreement

In October 2006, the System entered into an agreement with the Black Hawk County Consolidated Public Safety Communications Center (Center) to purchase the services of the Center's Administrative Aide to perform all recordkeeping and other administrative duties for the System. Pursuant to the agreement, the Center will direct the Administrative Aide to work an average of five hours per week on behalf of the System. The System will reimburse the Center quarterly for the cost of the Administrative Aide's hourly wage and related payroll costs. During the year ended June 30, 2023, the System paid \$4,762 to the Center under this agreement.

(4) Risk Management

The System is a member of the Iowa Communities Assurance Pool, as allowed by Chapter 670.7 of the Code of Iowa. The Iowa Communities Assurance Pool (Pool) is a local government risk-sharing pool whose 800 members include various governmental entities throughout the State of Iowa. The Pool was formed in August 1986 for the purpose of managing and funding third-party liability claims against its members. The Pool provides coverage and protection in the following categories: general liability, automobile liability, automobile physical damage, employment practices liability, public officials liability, cyber liability and law enforcement liability. There have been no reductions in insurance coverage from prior years.

Each member's annual casualty contributions to the Pool fund current operations and provide capital. Annual casualty operating contributions are those amounts necessary to fund, on a cash basis, the Pool's general and administrative expenses, claims, claims expenses and reinsurance expenses estimated for the fiscal year, plus all or any portion of any deficiency in capital. Capital contributions are made during the first six years of membership and are maintained at a level determined by the Board not to exceed 300% of basis rate.

The Pool also provides property coverage. Members who elect such coverage make annual property operating contributions which are necessary to fund, on a cash basis, the Pool's general and administrative expenses, reinsurance premiums, losses and loss expenses for property risks estimated for the fiscal year, plus all or any portion of any deficiency in capital. Any year-end operating surplus is transferred to capital. Deficiencies in operations are offset by transfers from capital and, if insufficient, by the subsequent year's member contributions.

The System's property and casualty contributions to the Pool are recorded as disbursements from its operating funds at the time of payment to the Pool. The System's contributions to the Pool for the year ended June 30, 2023 were \$4,000.

The Pool uses reinsurance and excess risk-sharing agreements to reduce its exposure to large losses. The Pool retains general, automobile, employment practices, law enforcement, cyber and public officials' liability risks up to \$500,000 per claim. Claims exceeding \$500,000 are reinsured through reinsurance and excess risk-sharing agreements up to the amount of risk-sharing protection provided by the System's risk-sharing certificate. Property and automobile physical damage risks are retained by the Pool up to \$250,000 each occurrence, each location. Property risks exceeding \$250,000 are reinsured through reinsurance and excess risk-sharing agreements up to the amount of risk-sharing protection provided by the System's risk-sharing certificate.

The Pool's intergovernmental contract with its members provides that in the event a casualty claim, property loss or series of claims or losses exceeds the amount of risk-sharing protection provided by the System's risk-sharing certificate, or in the event a casualty claim, property loss or series of claims or losses exhausts the Pool's funds and any excess risk-sharing recoveries, then payment of such claims or losses shall be the obligation of the respective individual member against whom the claim was made or the loss was incurred. As of June 30, 2023, settled claims have not exceeded the risk pool or reinsurance coverage since the Pool's inception.

Members agree to continue membership in the Pool for a period of not less than one full year. After such period, a member who has given 60 days' prior written notice may withdraw from the Pool. Upon withdrawal, payments for all casualty claims and claims expenses become the sole responsibility of the withdrawing member, regardless of whether a claim was incurred or reported prior to the member's withdrawal. Upon withdrawal, a formula set forth in the Pool's intergovernmental contract with its members is applied to determine the amount (if any) to be refunded to the withdrawing member.

**Black Hawk County
Criminal Justice Information System**



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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 Officials of the Black Hawk County Criminal Justice Information System:

We have audited in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States, the financial statement of the Black Hawk County Criminal Justice Information System as of and for the year ended June 30, 2023, and the related Notes to Financial Statement, and have issued our report thereon dated November 17, 2023. Our report expressed an unmodified opinion on the financial statement which was prepared on the basis of cash receipts and disbursements, a basis of accounting other than U.S. generally accepted accounting principles.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statement, we considered Black Hawk County Criminal Justice Information System's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statement, but not for the purpose of expressing an opinion on the effectiveness of Black Hawk County Criminal Justice Information System's internal control. Accordingly, we do not express an opinion on the effectiveness of Black Hawk County Criminal Justice Information System's internal control.

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 Black Hawk County Criminal Justice Information System's financial statement will not be prevented or detected and corrected on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

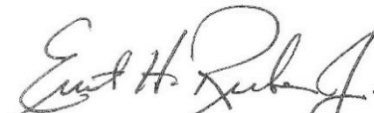
As part of obtaining reasonable assurance about whether the Black Hawk County Criminal Justice Information System’s financial statement is free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, non-compliance with which could have a direct and material effect on the financial statement. 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 that are required to be reported under Government Auditing Standards.

Comments involving statutory and other legal matters about the System’s operations for the year ended June 30, 2023 are based exclusively on knowledge obtained from procedures performed during our audit of the financial statement of the System. 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.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing and not to provide an opinion on the effectiveness of the System’s internal control or on compliance. This report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the System’s internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

We would like to acknowledge the many courtesies and assistance extended to us by personnel of the Black Hawk County Criminal Justice Information System 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.



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

November 17, 2023

Black Hawk County Criminal Justice Information System

Schedule of Findings

Year ended June 30, 2023

Findings Related to the Financial Statement:

INTERNAL CONTROL DEFICIENCIES:

No material weaknesses in internal control over financial reporting were noted.

INSTANCES OF NON-COMPLIANCE:

No matters were noted.

Other Findings Related to Required Statutory Reporting:

- 2023-A 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.
- 2023-B Travel Expense – No disbursements of System money for travel expenses of spouses of System officials or employees were noted.
- 2023-C Board Minutes – No transactions were found that we believe should have been approved in the System’s minutes but were not.
- 2023-D Deposits and Investments – No instances of non-compliance with the deposit and investment provisions of Chapter 12B and Chapter 12C of the Code of Iowa and the System’s investment policy were noted.
- 2023-E Business Transactions – No business transactions between the System and System officials or employees were noted.
- 2023-F Restricted Donor Activity – No transactions were noted between the System, System officials, System employees and restricted donors in compliance with Chapter 68B of the Code of Iowa.

Black Hawk County Criminal Justice Information System

Staff

This audit was performed by:

Ernest H. Ruben, Jr., CPA, Deputy
Jennifer L. Wall, CPA, Manager
Kerillos M. Hana, Staff Auditor