

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

Rob Sand  
Auditor of State

State Capitol Building  
Des Moines, Iowa 50319-0006

Telephone (515) 281-5834 Facsimile (515) 281-6518

**NEWS RELEASE**

Contact: Ernest Ruben  
515/281-5834

**FOR RELEASE**

**December 15, 2023**

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Auditor of State Rob Sand today released an examination engagement report on Compliance for the U.S. Department of Treasury Coronavirus State and Local Fiscal Recovery Funds Program (CSLFRF) Requirements for an Alternative CSLFRF Compliance Examination Engagement on Palo Alto County, Iowa, for the year ended June 30, 2023.

**AUDIT FINDINGS:**

The report disclosed no findings pertaining to the CSLFRF program for the year ended June 30, 2023.

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

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**PALO ALTO COUNTY**

**AUDITOR OF STATE'S INDEPENDENT REPORT  
ON COMPLIANCE FOR THE U.S. DEPARTMENT OF TREASURY CORONAVIRUS STATE AND  
LOCAL FISCAL RECOVERY FUNDS PROGRAM (CSLFRF) REQUIREMENTS FOR AN ALTERNATIVE  
CSLFRF COMPLIANCE EXAMINATION ENGAGEMENT**

**JUNE 30, 2023**

**Palo Alto County**



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November 27, 2023

Officials of Palo Alto County  
Emmetsburg, Iowa

Dear Board Members:

I am pleased to submit to you this examination engagement report for Palo Alto County, Iowa, for the year ended June 30, 2023. The examination engagement was performed pursuant to Chapter 11.6 of the Code of Iowa and in accordance with attestation standards established by the American Institute of Certified Public Accountants, the standards for attestation engagements contained in Government Auditing Standards and the Requirements for an Alternative CSLFRF Compliance Examination Engagement as described in the 2022 OMB *Compliance Supplement*.

I appreciate the cooperation and courtesy extended by the officials and employees of Palo Alto County throughout the examination engagement. 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 that reads "Rob Sand". The signature is stylized and cursive.

Rob Sand  
Auditor of State

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**Palo Alto County**

**Officials**

<u>Name</u>	<u>Title</u>	<u>Term Expires</u>
Craig Merrill	Board of Supervisors	Jan 2023
Linus Solberg	Board of Supervisors	Jan 2023
Keith Wirtz	Board of Supervisors	Jan 2023
Ronald Graettinger	Board of Supervisors	Jan 2025
Roger Faulstick	Board of Supervisors	Jan 2025
Carmen Moser	County Auditor	Jan 2025
Robin Jamison	County Treasurer	Jan 2023
Susan Ruppert	County Recorder	Jan 2023
Lynn Schultes	County Sheriff	(Retired Aug 2022)
John King (Appointed Sep 2022)	County Sheriff	Nov 2024
Peter Hart	County Attorney	Jan 2023
Lois Naig	County Assessor	Jan 2028

**(After January 2023)**

<u>Name</u>	<u>Title</u>	<u>Term Expires</u>
Ronald Graettinger	Board of Supervisors	Jan 2025
Roger Faulstick	Board of Supervisors	Jan 2025
Craig Merrill	Board of Supervisors	Jan 2027
Linus Solberg	Board of Supervisors	Jan 2027
Keith Wirtz	Board of Supervisors	Jan 2027
Carmen Moser	County Auditor	Jan 2025
Robin Jamison	County Treasurer	Jan 2027
Susan Ruppert	County Recorder	Jan 2027
John King	County Sheriff	Nov 2024
Peter Hart	County Attorney	Jan 2027
Lois Naig	County Assessor	(Retired Jan 2023)
Jodi Jergens (Appointed Mar 2023)	County Assessor	Jan 2028



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Auditor of State's Independent Report on Compliance  
for the U.S. Department of Treasury Coronavirus State and Local Fiscal  
Recovery Funds Program (CSLFRF) Requirements for an Alternative CSLFRF  
Compliance Examination Engagement

To the Officials of Palo Alto County:

We have examined Palo Alto County's compliance with the compliance requirements "activities allowed or unallowed" and "allowable cost/cost principles" (the specified requirements) as described in Part IV "Requirements for an Alternative Compliance Examination Engagement for Recipients that Would Otherwise Be Required to Undergo a Single Audit or Program-Specific Audit as a Result of Receiving Coronavirus State and Local Fiscal Recovery Funds" of the CSLFRF section of the 2023 OMB *Compliance Supplement* (referred to herein as "Requirements for an Alternative CSLFRF Compliance Examination Engagement") during the year ended June 30, 2023. Management of Palo Alto County is responsible for Palo Alto County's compliance with the specified requirements. Our responsibility is to express an opinion on Palo Alto County's compliance with the specified requirements based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants, the standards applicable to attestation engagements contained in Government Auditing Standards, issued by the Comptroller General of the United States and in the "Requirements for an Alternative CSLFRF Compliance Examination Engagement". Those standards and requirements require that we plan and perform the examination to obtain reasonable assurance about whether Palo Alto County complied, in all material respects, with the specified requirements referenced above. An examination involves performing procedures to obtain evidence about whether Palo Alto County complied with the specified requirements. The nature, timing, and extent of the procedures selected depend on our judgement, including an assessment of the risks of material noncompliance, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

We are required to be independent and meet our other ethical responsibilities in accordance with relevant ethical requirements relating to the engagement.

Our examination does not provide a legal determination on Palo Alto County's compliance with specified requirements.

In our opinion, Palo Alto County complied, in all material respects, with the specified requirements referenced above during the year ended June 30, 2023.

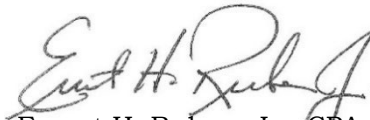
Other Reporting Required by Government Auditing Standards

In accordance with Government Auditing Standards, we are required to report all deficiencies that are considered to be significant deficiencies or material weaknesses in internal control, fraud, and noncompliance with provisions of laws, regulations, contracts or grant agreements that have a material effect on Palo Alto County's compliance with the specified requirements and any other instances that warrant the attention of those charged with governance. We are also required to obtain and report the views of responsible officials concerning the findings, conclusions, and recommendations, as well as any planned corrective actions. We performed our examination to express an opinion on Palo Alto County's compliance with the specified requirements and not for the purpose of expressing an opinion on the internal control over the specified requirements or on compliance and other matters; accordingly, we express no such opinions. The results of our tests disclosed no matters that are required to be reported under Government Auditing Standards.

Intended Purpose

The purpose of this examination report is solely to express an opinion on whether Palo Alto County complied, in all material respects with the specified requirements referenced above during the year ended June 30, 2023. Accordingly, this report is not suitable for any other purpose.

We would like to acknowledge the many courtesies and assistance extended to us by personnel of Palo Alto County during the course of our examination 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

November 27, 2023



Palo Alto County

Staff

This engagement was performed by:

Ernest H. Ruben, Jr., CPA, Deputy

Ryan J. Pithan, CPA, Manager

Erin J. Sietstra, Senior Auditor