



**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: Brian Brustkern  
515/281-5834

FOR RELEASE

June 26, 2024

Auditor of State Rob Sand today released the Jones County's Single Audit Report for the year ended June 30, 2022. The report covers the disbursement of federal funds by Jones County and includes a review of internal controls and compliance with federal laws and regulations.

**FINANCIAL HIGHLIGHTS:**

The County disbursed \$951,400 of federal funds in fiscal year 2022. Funding from directly related to the Highway Planning and Construction Cluster for the Wapsi Trail Project Phase 2 accounted for approximately \$341,496, or 35.9% of the total federal funds disbursed. Funding directly related to the Comprehensive Opioid, Stimulant and Substance Abuse Program accounted for approximately \$116,743, or 12.3% of the total federal funds disbursed.

**AUDIT FINDINGS:**

The report disclosed no findings pertaining to the federal programs for the year ended June 30, 2022.

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

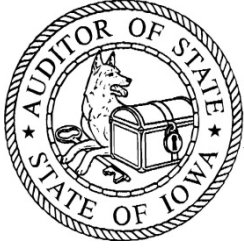
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**JONES COUNTY  
SINGLE AUDIT REPORT**

**INDEPENDENT AUDITOR'S REPORT  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS**

**JUNE 30, 2022**

**Jones County**



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May 14, 2024

Officials of the Jones County  
Anamosa, Iowa

Dear Board Members:

I am pleased to submit to you the single audit report for the Jones County for the year ended June 30, 2022. The audit of compliance was conducted in accordance with U.S. generally accepted auditing standards (GAAS), the standards applicable to financial audits contained in Government Auditing Standards and Title 2, U.S. Code of Federal Regulations, Part 200, Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards (Uniform Guidance).

The Single Audit Report reflects federal expenditures of \$951,400. There were no instances of noncompliance or material weaknesses in internal control relating to major programs. The Single Audit Report includes an unmodified opinion on Jones County's compliance with requirements applicable to each of its major federal programs.

Jones County's Financial Report for the year ended June 30, 2022 has been issued separately. In addition, in accordance with Government Auditing Standards, the Financial Report included our report on the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. A copy of this report is available for review on the Auditor of State's website at Audit Reports – Auditor of State.

I appreciate the cooperation and courtesy extended by the officials and employees of the Jones County 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 that reads "Rob Sand".

Rob Sand  
Auditor of State

## Table of Contents

	<u>Page</u>
Officials	3
Independent Auditor's Report on Compliance for Each Major Federal Program, on Internal Control over Compliance and Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance	5-7
Schedule of Expenditures of Federal Awards	9
Notes to Schedule of Expenditures of Federal Awards	10
Schedule of Findings and Questioned Costs:	
Part I	11
Part II	12
Part III	13
Staff	14

**Jones County**

**Officials**

<u>Name</u>	<u>Title</u>	<u>Term Expires</u>
Ned Rohwedder	Board of Supervisors	Jan 2023
Jon C. Zirkelbach	Board of Supervisors	Jan 2023
Joe Oswald	Board of Supervisors	Jan 2025
John Shlarmann	Board of Supervisors	Jan 2025
Jeff Swisher	Board of Supervisors	Jan 2025
Whitney Hein	County Auditor	Jan 2025
Amy L. Picray	County Treasurer	Jan 2023
Sheri L. Jones	County Recorder	Jan 2023
Greg A. Graver	County Sheriff	Jan 2025
Kristofer Lyons	County Attorney	Jan 2023
Sarah Benter	County Assessor	Jan 2028

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Independent Auditor's Report on Compliance  
For Each Major Federal Program, on Internal Control over Compliance  
and Report on Schedule of Expenditures of Federal Awards  
Required by the Uniform Guidance

To the Officials of Jones County:

Report on Compliance for Each Major Federal Program

Opinion on each Major Federal Program

We have audited the Jones County's compliance with the types of compliance requirements identified as subject to audit in the U.S. Office of Management and Budget (OMB) Compliance Supplement that could have a direct and material effect on Jones County's major federal programs for the year ended June 30, 2022. Jones County's major federal programs are identified in Part I of the accompanying Schedule of Findings and Questioned Costs.

In our opinion, Jones County complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2022.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States, and the audit requirements of Title 2, U.S. Code of Federal Regulations, Part 200, Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of Jones County and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of Jones County's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to Jones County's federal programs.



## Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Jones County's compliance based on our audit. 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, Government Auditing Standards and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence judgement made by a reasonable user of the report on compliance about Jones County's compliance with the requirements of each major federal program as a whole.

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

- Exercise professional judgement and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, 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 Jones County's compliance with the compliance requirements referred to above and performing other such procedures as we considered necessary in the circumstances.
- Obtain an understanding of Jones County's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of Jones County's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance we identified during the audit.

## Report on Internal Control Over Compliance

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

Report on the Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

We have audited the financial statements of the governmental activities, each major fund and the aggregate remaining fund information of Jones County as of and for the year ended June 30, 2022, and the related Notes to Financial Statements, which collectively comprise the County's basic financial statements. We issued our report thereon dated March 7, 2023 which contained unmodified opinions on those financial statements. Our report was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or the basic financial statement themselves, and other additional procedures in accordance with GAAS. In our opinion, the Schedule of Expenditures of Federal Awards is fairly stated in all material respects in relation to the basic financial statements as a whole.



Brian R. Brustkern, CPA  
Deputy Auditor of State

May 14, 2024, except for our report  
on the Schedule of Expenditures of Federal  
Awards, for which the date is March 7, 2023.

**Schedule of Expenditures of Federal Awards**

Jones County

Schedule of Expenditures of Federal Awards

For the Year Ended June 30, 2022

Grantor/Program	Assistance Listing Number	Pass-Through Entity Identifying Number	Program Expenditures
U.S. Department of Agriculture			
Passed through Iowa Department of Human Services:			
Human Services Administrative Reimbursements:			
SNAP Cluster:			
State Administrative Matching Grants for the			
Supplemental Nutrition Assistance Program	10.561	FY22	\$ 12,325
Total U.S. Department of Agriculture			<u>12,325</u>
U.S. Department of Justice:			
Passed through Governor's Office of Drug Control Policy:			
Comprehensive Opioid, Stimulant, and Substance Abuse Program	16.838	19-COAP-03	116,743
Total U.S. Department of Justice			<u>116,743</u>
U.S. Department of Transportation:			
Passed through Iowa Department of Transportation:			
Highway Planning and Construction Cluster:			
Highway Planning and Construction	20.205	21-TAP-141	203,369
Recreational Trails Program	20.219	2021-NRT-007	138,127
Passed through East Central Iowa Council of Governments			
Formula Grants for Rural Areas and Tribal Transit Program	20.509	FY22	284,965
Passed through Iowa Department of Public Safety:			
State and Community Highway Safety	20.600	PAP 21-402-MOPT	3,256
Total U.S. Department of Transportation			<u>629,717</u>
U.S. Election Assistance Commission:			
Passed through Iowa Secretary of State:			
2018 HAVA Election Security Grants	90.404	FY22	10,135
Total U.S. Election Assistance Commission:			<u>10,135</u>
U.S. Department of Health and Human Services:			
Passed through Iowa Department of Public Health:			
Public Health Emergency Preparedness	93.074	5885BT453	75,079
Passed through Iowa Department of Human Services:			
Human Services Administrative Reimbursements:			
Title IV-E Prevention Program	93.472	FY22	438
Refugee and Entrant Assistance/Replacement			
Designee Administered Programs	93.566	FY22	15
Child Care Mandatory and Matching Funds			
of the Child Care and Development Fund	93.596	FY22	3,215
Foster Care - Title IV-E	93.658	FY22	3,287
Adoption Assistance	93.659	FY22	1,797
Social Services Block Grant	93.667	FY22	3,356
Children's Health Insurance Program	93.767	FY22	254
Medical Assistance Program	93.778	FY22	14,529
Total U.S. Department of Health and Human Services			<u>101,970</u>
U.S. Department of Homeland Security:			
Passed through Iowa Department of Homeland Security and			
Emergency Management			
Disaster Grants - Public Assistance (Presidentially			
Declared Disasters)	97.036	4483, 4557	80,510
Total U.S. Department of Homeland Security			<u>80,510</u>
 Total			 <u>\$ 951,400</u>

Notes to Schedule of Expenditures of Federal Awards

For the Year Ended June 30, 2022

**(1) Significant Accounting Policies**

A. Reporting Entity

The reporting entity includes all Jones County funds, organizations, agencies, boards, commissions and authorities.

B. Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards (Schedule) includes the federal award activity of Jones County under programs of the federal government for the year ended June 30, 2022. The information in this Schedule is presented in accordance with the requirements of Title 2, U.S. Code of Federal Regulations, Part 200, Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards (Uniform Guidance). Programs listed in the Assistance Listing (AL) are so identified.

In accordance with the Uniform Guidance, federal financial assistance is defined as assistance which non-federal entities receive or administer in the form of grants, cooperative agreements, non-cash contributions or donations of property (including donated surplus property), direct appropriations, food commodities, loans, loan guarantees, interest subsidies, insurance and other assistance, but does not include amounts received as reimbursement for services rendered to individuals.

Because the Schedule presents only a selected portion of the operations of Jones County, it is not intended to and does not present the financial position or the changes in net position of Jones County.

Type A programs, as defined by Uniform Guidance, are those programs for Jones County which exceeded \$750,000 in federal awards expended during the year ended June 30, 2022.

C. Basis of Accounting

Expenditures reported on the Schedule are presented on the modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

D. Indirect Cost Rate

Jones County has elected not to use the 10% de minimus indirect cost rate as allowed under the Uniform Guidance.

E. Grantees

Assistance received directly from the federal government is shown by the grantee receiving the funds. Assistance received from other entities is so noted.

Jones County

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2022

**Part I: Summary of the Independent Auditor's Results:**

- (a) Unmodified opinions were issued on the financial statements prepared in accordance with U.S. generally accepted accounting principles.
- (b) Material weaknesses in internal control over financial reporting were disclosed by the audit of the financial statements.
- (c) The audit did not disclose any non-compliance which is material to the financial statements.
- (d) No material weaknesses in internal control over the major programs were noted.
- (e) An unmodified opinion was issued on compliance with requirements applicable to each major program.
- (f) The audit did not disclose any audit findings which are required to be reported in accordance with the Uniform Guidance, Section 200.516.
- (g) The major programs were as follows:
  - Assistance Listing Number 16.838 – Comprehensive Opioid, Stimulant, and Substance Abuse Program
  - Assistance Listing Number 20.205 – Highway Planning and Construction Cluster: Highway Planning and Construction
  - Assistance Listing Number 20.219 – Highway Planning and Construction Cluster: Recreational Trails Program
- (h) The dollar threshold used to distinguish between Type A and Type B programs was \$750,000.
- (i) Jones County did not qualify as a low-risk auditee.

Jones County

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2022

**Part II: Findings Related to the Financial Statements:**

**INTERNAL CONTROL DEFICIENCIES:**

Reported under separate cover.

**INSTANCES OF NON-COMPLIANCE:**

No matters were noted.

Jones County

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2022

**Part III: Findings and Questioned Costs for Federal Awards:**

**INSTANCES OF NON-COMPLIANCE:**

No matters were noted.

**INTERNAL CONTROL DEFICIENCIES:**

No material weaknesses in internal control over the major program were noted.



Jones County

Staff

This audit was performed by:

Brian R. Brustkern, CPA, Deputy  
Ernest H. Ruben, Jr., CPA, Chief Deputy  
Gwen D. Fangman, CPA, Manager  
William R. Bamber, CPA, Senior Auditor