



**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

**NEWS RELEASE**

Contact: Brian Brustkern  
515/281-5834

FOR RELEASE

November 18, 2024

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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 Guthrie 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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**GUTHRIE 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**

**Guthrie County**



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September 24, 2024

Officials of Guthrie County  
Guthrie Center, Iowa

Dear Board Members:

I am pleased to submit to you this examination engagement report for Guthrie 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 2023 OMB *Compliance Supplement*.

I appreciate the cooperation and courtesy extended by the officials and employees of Guthrie 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, appearing to read "Rob Sand".

Rob Sand  
Auditor of State

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**Guthrie County**

**Officials**

**(Before January 2023)**

<u>Name</u>	<u>Title</u>	<u>Term Expires</u>
Clifford Carney	Board of Supervisors	Jan 2023
Everett Grasty	Board of Supervisors	Jan 2023
Jerome Kuster	Board of Supervisors	Jan 2023
Mike Dickson	Board of Supervisors	Jan 2025
Jack Lloyd	Board of Supervisors	Jan 2025
Danielle Fink	County Auditor	Jan 2025
Marci Schreck	County Treasurer	Jan 2023
Tristen Richard	County Recorder	Jan 2023
Marty Arganbright	County Sheriff	Jan 2025
Brenna Bird	County Attorney	Jan 2023
Nikki Carrick	County Assessor	Jan 2028

**(After January 2023)**

<u>Name</u>	<u>Title</u>	<u>Term Expires</u>
Mike Dickson	Board of Supervisors	Jan 2025
Brian Johnson	Board of Supervisors	Jan 2025
Maggie Armstrong	Board of Supervisors	Jan 2027
Jerome Kuster	Board of Supervisors	Jan 2027
Steve Smith	Board of Supervisors	Jan 2027
Danielle Fink	County Auditor	Jan 2025
Brenda Campbell	County Treasurer	Jan 2027
Tristen Richard	County Recorder	Jan 2027
Marty Arganbright	County Sheriff	Jan 2025
Dana Minter	County Attorney	Jan 2027
Nikki Carrick	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 Guthrie County:

We have examined Guthrie 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 Guthrie County is responsible for Guthrie County's compliance with the specified requirements. Our responsibility is to express an opinion on Guthrie 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 Guthrie County complied, in all material respects, with the specified requirements referenced above. An examination involves performing procedures to obtain evidence about whether Guthrie 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 Guthrie County's compliance with specified requirements.

In our opinion, Guthrie 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 Guthrie 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 Guthrie 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 Guthrie 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 Guthrie 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.



Brian R. Brustkern, CPA  
Deputy Auditor of State

September 24, 2024



Guthrie County

Staff

This engagement was performed by:

Brian R. Brustkern, CPA, Deputy  
Tiffany M. Ainger, CPA, Manager  
Zachary T. Shaw, Senior Auditor  
Nathan A. DeWit, Staff Auditor