



**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: Pam Bormann  
515/281-5834

**FOR RELEASE**

**December 6, 2024**

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Auditor of State Rob Sand released agreed-upon procedures reports on seven agreements between the Bureau of Nutrition and Health Services of the Iowa Department of Education and child care centers for the period October 1, 2023 through August 31, 2024.

The agreements specified federal criteria for the disbursement of Child and Adult Care Food Program assistance funds to child care centers. Reimbursements to child care centers are based on the number of meals and/or snacks served to eligible children.

Sand recommended the Centers review their control procedures to obtain the maximum internal control possible, develop and implement procedures to ensure information reported on the monthly claim for reimbursement is accurate, ensure milk purchased during the month is sufficient based on the month's menus and meal pattern requirements and ensure an application is on file for each child categorized as free or reduced-price and each application is complete, properly approved and dated.

Copies of the agreed-upon procedures reports are available for review on the Auditor of State's website at [Audit Reports – Auditor of State](#).

# # #

**BUREAU OF NUTRITION AND HEALTH SERVICES  
IOWA DEPARTMENT OF EDUCATION  
AGREEMENT #979712  
APPLE TREE PRESCHOOL & LEARNING CENTER, INC.  
SIOUX CITY, IOWA**

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

**FOR THE PERIOD  
OCTOBER 1, 2023 THROUGH AUGUST 31, 2024**



**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

November 4, 2024

Dear Bureau of Nutrition and Health Services of the Iowa Department of Education and the  
Concept Manager of the Apple Tree Preschool & Learning Center, Inc.:

I am pleased to submit to you the agreed-upon procedures report for the Bureau of Nutrition and Health Services of the Iowa Department of Education and Apple Tree Preschool & Learning Center, Inc., for the eleven months ended August 31, 2024. The report also includes certain unaudited information pertaining to meals served and program reimbursements. The agreed-upon procedures engagement was performed in accordance with attestation standards established by the American Institute of Certified Public Accountants.

I appreciate the cooperation and courtesy extended by the owner and employees of the Apple Tree Preschool & Learning Center, Inc. throughout the agreed-upon procedures 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

## Table of Contents

	<u>Page</u>
Officials	3
Auditor of State's Independent Report on Applying Agreed-Upon Procedures	4-5
Schedule of Meals Served and Program Reimbursements	6
Detailed Findings and Recommendations	7-8
Staff	9

**Bureau of Nutrition and Health Services  
Iowa Department of Education  
Agreement #979712  
Apple Tree Preschool & Learning Center Inc.**

**Officials**

Name

Title

**State**

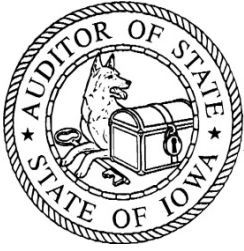
Honorable Kim Reynolds  
Kraig Paulsen  
Tim McDermott  
McKenzie Snow  
Kala Shipley

Governor  
Director, Department of Management  
Director, Legislative Services Agency  
Director, Iowa Department of Education  
Bureau Chief, Bureau of Nutrition and Health  
Services, Iowa Department of Education

**Child Care Center**

Lisa Craig

Concept Manager



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

State Capitol Building  
Des Moines, Iowa 50319-0006  
Telephone (515) 281-5834

Rob Sand  
Auditor of State

Auditor of State's Independent Report on Applying Agreed-Upon Procedures

To the Bureau of Nutrition and Health Services of the Iowa Department of Education  
and the Concept Manager of the Apple Tree Preschool & Learning Center, Inc.:

We performed the procedures below, on Apple Tree Preschool & Learning Center, Inc.'s (Center's) compliance with the requirements and regulations of the Child and Adult Care Food Program for the Bureau of Nutrition and Health Services of the Iowa Department of Education, to determine if the program and participation data reported by the Center for reimbursements was accurate and to determine if the Center's internal controls were adequate for program participation, for the period of October 1, 2023 through August 31, 2024. The Center's management, which agreed to the performance of the procedures performed, is responsible for compliance with the provisions of the Child and Adult Care Food Program and for making all records and related information available.

This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The Iowa Department of Education has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose to report, recommendations pertaining to the selected records and related information of the Center including the Center's compliance with the provisions of the Child and Adult Care Food Program. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures we performed are summarized as follows:

1. We visited the Center on September 24, 2024 and obtained an understanding of the Center's internal controls to determine if proper control procedures were in place and were adequate for program participation.
2. We observed all eligibility applications for the Center for the period of October 1, 2023 through August 31, 2024 to determine if they were complete and properly approved.
3. We selected the month of March 2024 to observe the Center's daily meal participation records for accuracy, to observe time-in and time-out records to verify children were in attendance at the Center when meals were claimed, to determine children were claimed correctly as either free, reduced-price or paid, to determine if at least 25% of the children enrolled and claimed were eligible for free or reduced-price meals or 25% of the Center's license capacity and claimed were eligible for free or reduced-price meals and to determine if the monthly claim for reimbursement was properly supported.
4. We observed at least one meal or snack to determine if meal pattern requirements were being met, including the presence of the required components, the existence of adequate documentation for combination foods which contribute to more than one food component and adequate quantities were served for the age and number of participants.
5. We observed daily meal production records to determine whether quantities prepared met meal pattern requirements based on the month's menu. We completed a milk study comparing milk receipts to meal pattern requirements based on the month's menu.

Based on the performance of the procedures described above, we identified various findings and recommendations for the Center. Our findings and recommendations are described in the Detailed Findings and Recommendations section of this report. Unless reported in the Detailed Findings and Recommendations, items of noncompliance were not noted during the performance of the specific procedures listed above.

We were engaged by Bureau of Nutrition and Health Services of the Iowa Department of Education to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on the Center's compliance with the requirements and regulations of the Child and Adult Care Food Program, the accuracy of the data reported for reimbursement and the adequacy of internal controls for the eleven months ended August 31, 2024. 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.

We are required to be independent of the Bureau and Center and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

This report is intended solely for the information and use of the management of the Bureau of Nutrition and Health Services of the Iowa Department of Education and Apple Tree Preschool & Learning Center, Inc. and is not intended to be and should not be used by anyone other than those specified parties.

We would like to acknowledge the many courtesies and assistance extended to us by personnel of the Bureau of Health and Nutrition Services of the Iowa Department of Education and Apple Tree Preschool & Learning Center, Inc. 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.



Pam Bormann, CPA  
Director

November 4, 2024

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Bureau of Nutrition and Health Services  
Iowa Department of Education  
Agreement #979712  
Apple Tree Preschool & Learning Center, Inc.

Schedule of Meals Served and Program Reimbursements  
(Unaudited)

Eleven months ended August 31, 2024

	No. of Meals Served	Program Reimbursements			
		Breakfast	Lunch	Snacks	Total
Free meals	19,904	\$ 4,821	29,264	13,415	47,500
Reduced-price meals	6,838	1,680	9,374	2,195	13,249
Paid meals	67,345	3,831	14,713	3,704	22,248
	<u>94,087</u>	<u>\$ 10,332</u>	<u>53,351</u>	<u>19,314</u>	<u>82,997</u>

See the accompanying Auditor of State's independent report on applying agreed-upon procedures.



Bureau of Nutrition and Health Services  
Iowa Department of Education  
Agreement #979712  
Apple Tree Preschool & Learning Center Inc.

Detailed Findings and Recommendations

To the Bureau of Nutrition and Health Services of the Iowa Department of Education  
and the Concept Manager of the Apple Tree Preschool & Learning Center, Inc.:

At your request, we made inquiries and observations regarding the Apple Tree Preschool & Learning Center, Inc.'s compliance with the requirements and regulations of the Child and Adult Care Food Program, the accuracy of the data reported for reimbursement and the adequacy of internal controls for the period of October 1, 2023 through August 31, 2024. Following are the findings and recommendations we identified as a result of our agreed-upon procedures.

(A) Participant Eligibility – Eligibility applications for the period October 1, 2023 through August 31, 2024 were observed to determine if an application was on file for meals/snacks claimed for each child categorized as free or reduced-price and to determine if the application was complete, properly approved and dated. The following findings were noted:

- Two applications, including three children, were not completed on the most current form approved by the Iowa Department of Education.
- One application on file did not include the last four digits of the parent/guardian's social security number.
- One application on file did not have a determination identified whether free, reduced-price or paid category at the bottom of the application; however, were properly categorized on the summary of free and reduced-price eligibility worksheet.
- Applications were received for seven children. Four children were categorized as free and three children were categorized as paid. These seven children received meals according to the Center's meal participation daily log but were not included in the Center's summary of eligibility spreadsheet.

Recommendation – The Center should develop and implement procedures to ensure each application on file for children categorized as free or reduced-price is the most current form, complete, properly approved and dated. The Center should also develop and implement procedures to ensure the summary of eligibility spreadsheet is complete.

Response – We have been putting in a new system of looking at the eligibility forms since the engagement. The Directors and Assistant Directors are reviewing them with the families to ensure correct information is entered on the form. When the forms reach the corporate office, they are overseen by two people to confirm that they are correct and complete. Prior to the engagement we were unaware that children that no longer attend need to remain on the child summary sheet, so we had been deleting them off when they withdrew. This is the case for the seven children that were not on the child summary any longer. Moving forward we will keep all children on the child summary for the fiscal year.

Conclusion – Response accepted.

Bureau of Nutrition and Health Services  
Iowa Department of Education  
Agreement #979712  
Apple Tree Preschool & Learning Center Inc.

Detailed Findings and Recommendations

- (B) Milk Study – Meal pattern requirements specify the amount of milk required to be served at each meal and/or snack. A milk study was performed which compared the amount of milk required to be served based on the menus for the month to the actual amount of milk purchased and/or donated during the month. The Center only purchased 69% of the milk required to be served based on the menus for the month.

Recommendation – The Center should develop and implement procedures to ensure sufficient milk is purchased and served during the month based on the month’s menus and meal pattern requirements.

Response – We have discussed with the cook and the staff the importance of purchasing and providing the correct amount of milk. The Director and Assistant Director will be supervising this process. We have just recently implemented using pitchers marked with serving sizes to help as well. The Director and Assistant Director will be assisting in the ordering process to ensure proper purchasing as well as the corporate office checking purchase receipts.

Conclusion – Response accepted.

Bureau of Nutrition and Health Services  
Iowa Department of Education  
Agreement #979712  
Apple Tree Preschool & Learning Center Inc.

Staff

This engagement was performed by:

Pamela J. Bormann, CPA, Director  
Alex N. Kawamura, CPA, Manager  
Brandon L. Weddell, Staff Auditor  
Maria R. Collins, Staff Auditor

**BUREAU OF NUTRITION AND HEALTH SERVICES  
IOWA DEPARTMENT OF EDUCATION  
AGREEMENT #579968  
CR GOOSE, INC.  
CEDAR RAPIDS, IOWA**

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

**FOR THE PERIOD  
OCTOBER 1, 2023 THROUGH AUGUST 31, 2024**



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

State Capitol Building  
Des Moines, Iowa 50319-0006  
Telephone (515) 281-5834

Rob Sand  
Auditor of State

November 4, 2024

Dear Bureau of Nutrition and Health Services of the Iowa Department of Education and the Owner/Director of the CR Goose, Inc.:

I am pleased to submit to you the agreed-upon procedures report for the Bureau of Nutrition and Health Services of the Iowa Department of Education and CR Goose, Inc., for the eleven months ended August 31, 2024. The report also includes certain unaudited information pertaining to meals served and program reimbursements. The agreed-upon procedures engagement was performed in accordance with attestation standards established by the American Institute of Certified Public Accountants.

I appreciate the cooperation and courtesy extended by the owner and employees of the CR Goose, Inc. throughout the agreed-upon procedures 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

## Table of Contents

	<u>Page</u>
Officials	3
Auditor of State's Independent Report on Applying Agreed-Upon Procedures	4-5
Schedule of Meals Served and Program Reimbursements	6
Detailed Findings and Recommendations	7-8
Staff	9

**Bureau of Nutrition and Health Services  
Iowa Department of Education  
Agreement #579968  
CR Goose, Inc.**

**Officials**

Name

Title

**State**

Honorable Kim Reynolds  
Kraig Paulsen  
Tim McDermott  
McKenzie Snow  
Kala Shipley

Governor  
Director, Department of Management  
Director, Legislative Services Agency  
Director, Iowa Department of Education  
Bureau Chief, Bureau of Nutrition and Health  
Services, Iowa Department of Education

**Child Care Center**

Amber Taylor

Owner/Director



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

State Capitol Building  
Des Moines, Iowa 50319-0006  
Telephone (515) 281-5834

Rob Sand  
Auditor of State

Auditor of State's Independent Report on Applying Agreed-Upon Procedures

To the Bureau of Nutrition and Health Services of the Iowa Department of Education  
and the Owner/Director of the CR Goose, Inc.:

We performed the procedures below, on CR Goose, Inc.'s (Center's) compliance with the requirements and regulations of the Child and Adult Care Food Program for the Bureau of Nutrition and Health Services of the Iowa Department of Education, to determine if the program and participation data reported by the Center for reimbursements was accurate and to determine if the Center's internal controls were adequate for program participation, for the period of October 1, 2023 through August 31, 2024. The Center's management, which agreed to the performance of the procedures performed, is responsible for compliance with the provisions of the Child and Adult Care Food Program and for making all records and related information available.

This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The Iowa Department of Education has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose to report, recommendations pertaining to the selected records and related information of the Center including the Center's compliance with the provisions of the Child and Adult Care Food Program. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures we performed are summarized as follows:

1. We visited the Center on October 21, 2024 and obtained an understanding of the Center's internal controls to determine if proper control procedures were in place and were adequate for program participation.
2. We observed all eligibility applications for the Center for the period of October 1, 2023 through August 31, 2024 to determine if they were complete and properly approved.
3. We selected the month of March 2024 to observe the Center's daily meal participation records for accuracy, to observe time-in and time-out records to verify children were in attendance at the Center when meals were claimed, to determine children were claimed correctly as either free, reduced-price or paid, to determine if at least 25% of the children enrolled and claimed were eligible for free or reduced-price meals or 25% of the Center's license capacity and claimed were eligible for free or reduced-price meals and to determine if the monthly claim for reimbursement was properly supported.
4. We observed at least one meal or snack to determine if meal pattern requirements were being met, including the presence of the required components, the existence of adequate documentation for combination foods which contribute to more than one food component and adequate quantities were served for the age and number of participants.
5. We observed daily meal production records to determine whether quantities prepared met meal pattern requirements based on the month's menu. We completed a milk study comparing milk receipts to meal pattern requirements based on the month's menu.



Based on the performance of the procedures described above, we identified various findings and recommendations for the Center. Our findings and recommendations are described in the Detailed Findings and Recommendations section of this report. Unless reported in the Detailed Findings and Recommendations, items of noncompliance were not noted during the performance of the specific procedures listed above.

We were engaged by Bureau of Nutrition and Health Services of the Iowa Department of Education to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on the Center's compliance with the requirements and regulations of the Child and Adult Care Food Program, the accuracy of the data reported for reimbursement and the adequacy of internal controls for the eleven months ended August 31, 2024. 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.

We are required to be independent of the Bureau and Center and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

This report is intended solely for the information and use of the management of the Bureau of Nutrition and Health Services of the Iowa Department of Education CR Goose, Inc. and is not intended to be and should not be used by anyone other than those specified parties.

We would like to acknowledge the many courtesies and assistance extended to us by personnel of the Bureau of Health and Nutrition Services of the Iowa Department of Education and CR Goose, Inc. 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.

  
Pam Bormann, CPA  
Director

November 4, 2024

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Bureau of Nutrition and Health Services  
Iowa Department of Education  
Agreement #579968  
CR Goose, Inc.

Schedule of Meals Served and Program Reimbursements  
(Unaudited)

Eleven months ended August 31, 2024

	No. of Meals Served	Program Reimbursements			
		Breakfast	Lunch	Snacks	Total
Free meals	33,991	\$ 23,734	55,620	13,578	92,932
Reduced-price meals	381	262	557	70	889
Paid meals	7,330	896	1,759	250	2,905
	<u>41,702</u>	<u>\$ 24,892</u>	<u>57,936</u>	<u>13,898</u>	<u>96,726</u>

See accompanying Auditor of State's independent report on applying agreed-upon procedures.

Bureau of Nutrition and Health Services  
Iowa Department of Education  
Agreement #579968  
CR Goose, Inc.

Detailed Findings and Recommendations

To the Bureau of Nutrition and Health Services of the Iowa Department of Education  
and the Owner/Director of the CR Goose, Inc.:

At your request, we made inquiries and observations regarding the CR Goose, Inc.'s compliance with the requirements and regulations of the Child and Adult Care Food Program, the accuracy of the data reported for reimbursement and the adequacy of internal controls for the period of October 1, 2023 through August 31, 2024. Following are the findings and recommendations we identified as a result of our agreed-upon procedures.

- (A) Segregation of Duties – Management is responsible for establishing and maintaining internal control. A good system of internal control provides for adequate segregation of duties so no one individual handles a transaction from its inception to completion. In order to maintain proper internal control, duties should be segregated so the authorization, custody and recording of transactions are not under the control of the same employee. This segregation of duties helps prevent losses from employee error or dishonesty and maximizes the accuracy of the Center's data reported for reimbursement. Generally, one individual is responsible for the preparation, processing and approval related to disbursements.

Recommendation – We realize segregation of duties is difficult with a limited number of employees. However, the Center should review its control procedures to obtain the maximum internal control possible under the circumstances utilizing currently available staff.

Response – I will review the current control procedures currently in place to better obtain the maximum internal control possible utilizing the current available staff. I will make changes to the current policy and delegate duties to staff to help with internal control procedures going forward.

Conclusion – Response accepted.

- (B) Participant Eligibility – Eligibility applications for the period October 1, 2023 through August 31, 2024 were observed to determine if an application was on file for meals/snacks claimed for each child categorized as free or reduced-price and to determine if the application was complete, properly approved and dated. The following findings were noted:

- One application on file had expired.

Since the application was expired, the overclaimed amount will be calculated by the Center from the date of application to August 31, 2024 and provided to the Iowa Department of Education, as required.

- One application on file did not include the Family Investment Program/Supplemental Nutrition Assistance Program (FIP/SNAP) case number which qualifies the children for free meals.

Since the application was incomplete, the overclaimed amount will be calculated by the Center from the date of application to August 31, 2024 and provided to the Iowa Department of Education, as required.

Bureau of Nutrition and Health Services  
Iowa Department of Education  
Agreement #579968  
CR Goose, Inc.

Detailed Findings and Recommendations

- One application on file was incorrectly categorized as paid instead of reduced-priced.

The underclaimed amount will be calculated by the Center from the date of application to August 31, 2024 and provided to the Iowa Department of Education, as required.

Recommendation – The Center should develop and implement procedures to ensure each application on file for children categorized as free or reduced-price is current, correct, complete, properly approved and dated.

Response – The application that expired was indeed an error and dated incorrectly. It was the beginning of the year so writing 2023 instead of 2024 was indeed a grammatical error.

The application without the FIP/SNAP number was marked incorrectly. The family listed no income; the application was approved on the basis of no income instead of FIP/SNAP number. The error was that both boxes for FIP/SNAP and Income were checked.

I have attached the updated Iowa eligibility application form for the application that was expired. I have also revised the application that was approved for FIP/SNAP and income to only read income approved.

I will be diligent going forward to ensure that each and every application is completed in its entirety and T's are crossed and I's are dotted before approving the application. I will review each application myself as well as have two other staff members review the applications as well to prevent mix-up and mistakes from occurring.

Conclusion – Response accepted.

- (C) Milk Study – Meal pattern requirements specify the amount of milk required to be served at each meal and/or snack. A milk study was performed which compared the amount of milk required to be served based on the menus for the month to the actual amount of milk purchased and/or donated during the month. The Center only purchased 43% of the milk required to be served based on the menus for the month.

Recommendation – The Center should develop and implement procedures to ensure sufficient milk is purchased and served during the month based on the month's menus and meal pattern requirements.

Response – I will develop and implement a new policy to ensure that sufficient milk is being purchased and served.

I will create a new policy in which I will ensure the cook is assisting with the required milk being served. The cook and myself will ensure that each teacher knows how much milk is required to be poured at meals daily as well as monitor the milk consumption. We will monitor the milk distribution daily to ensure that staff are serving the minimum required amount.

Conclusion – Response accepted.

Bureau of Nutrition and Health Services  
Iowa Department of Education  
Agreement #579968  
CR Goose, Inc.

Staff

This engagement was performed by:

Pamela J. Bormann, CPA, Director  
Alex N. Kawamura, CPA, Manager  
Maria R. Collins, Staff Auditor  
Deborah S. Krueger, Staff Auditor  
Brandon L. Weddell, Staff Auditor

**BUREAU OF NUTRITION AND HEALTH SERVICES  
IOWA DEPARTMENT OF EDUCATION  
AGREEMENT #979709  
HELPING HANDS PRESCHOOL AND CHILDCARE  
SIOUX CITY, IOWA**

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

**FOR THE PERIOD  
OCTOBER 1, 2023 THROUGH AUGUST 31, 2024**



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

State Capitol Building  
Des Moines, Iowa 50319-0006  
Telephone (515) 281-5834

Rob Sand  
Auditor of State

November 5, 2024

Dear Bureau of Nutrition and Health Services of the Iowa Department of Education and the Owner/Director of the Helping Hands Preschool and Childcare:

I am pleased to submit to you the agreed-upon procedures report for the Bureau of Nutrition and Health Services of the Iowa Department of Education and Helping Hands Preschool and Childcare, for the eleven months ended August 31, 2024. The report also includes certain unaudited information pertaining to meals served and program reimbursements. The agreed-upon procedures engagement was performed in accordance with attestation standards established by the American Institute of Certified Public Accountants.

I appreciate the cooperation and courtesy extended by the owner and employees of the Helping Hands Preschool and Childcare throughout the agreed-upon procedures 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

## Table of Contents

	<u>Page</u>
Officials	3
Auditor of State's Independent Report on Applying Agreed-Upon Procedures	4-5
Schedule of Meals Served and Program Reimbursements	6
Detailed Findings and Recommendations	7
Staff	8



**Bureau of Nutrition and Health Services  
Iowa Department of Education  
Agreement #979709  
Helping Hands Preschool and Childcare**

**Officials**

Name

Title

**State**

Honorable Kim Reynolds  
Kraig Paulsen  
Tim McDermott  
McKenzie Snow  
Kala Shipley

Governor  
Director, Department of Management  
Director, Legislative Services Agency  
Director, Iowa Department of Education  
Bureau Chief, Bureau of Nutrition and Health  
Services, Iowa Department of Education

**Child Care Center**

Amanda Wragge

Owner/Director



**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

Auditor of State's Independent Report on Applying Agreed-Upon Procedures

To the Bureau of Nutrition and Health Services of the Iowa Department of Education  
and the Owner/Director of the Helping Hands Preschool and Childcare:

We performed the procedures below, on Helping Hands Preschool and Childcare's (Center's) compliance with the requirements and regulations of the Child and Adult Care Food Program for the Bureau of Nutrition and Health Services of the Iowa Department of Education, to determine if the program and participation data reported by the Center for reimbursements was accurate and to determine if the Center's internal controls were adequate for program participation, for the period of October 1, 2023 through August 31, 2024. The Center's management, which agreed to the performance of the procedures performed, is responsible for compliance with the provisions of the Child and Adult Care Food Program and for making all records and related information available.

This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The Iowa Department of Education has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose to report, recommendations pertaining to the selected records and related information of the Center including the Center's compliance with the provisions of the Child and Adult Care Food Program. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures we performed are summarized as follows:

1. We visited the Center on September 23, 2024 and obtained an understanding of the Center's internal controls to determine if proper control procedures were in place and were adequate for program participation.
2. We observed all eligibility applications for the Center for the period of October 1, 2023 through August 31, 2024 to determine if they were complete and properly approved.
3. We selected the month of March 2024 to observe the Center's daily meal participation records for accuracy, to observe time-in and time-out records to verify children were in attendance at the Center when meals were claimed, to determine children were claimed correctly as either free, reduced-price or paid, to determine if at least 25% of the children enrolled and claimed were eligible for free or reduced-price meals or 25% of the Center's license capacity and claimed were eligible for free or reduced-price meals and to determine if the monthly claim for reimbursement was properly supported.
4. We observed at least one meal or snack to determine if meal pattern requirements were being met, including the presence of the required components, the existence of adequate documentation for combination foods which contribute to more than one food component and adequate quantities were served for the age and number of participants.
5. We observed daily meal production records to determine whether quantities prepared met meal pattern requirements based on the month's menu. We completed a milk study comparing milk receipts to meal pattern requirements based on the month's menu.

Based on the performance of the procedures described above, we identified various findings and recommendations for the Center. Our findings and recommendations are described in the Detailed Findings and Recommendations section of this report. Unless reported in the Detailed Findings and Recommendations, items of noncompliance were not noted during the performance of the specific procedures listed above.

We were engaged by Bureau of Nutrition and Health Services of the Iowa Department of Education to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on the Center's compliance with the requirements and regulations of the Child and Adult Care Food Program, the accuracy of the data reported for reimbursement and the adequacy of internal controls for the eleven months ended August 31, 2024. 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.

We are required to be independent of the Bureau and Center and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

This report is intended solely for the information and use of the management of the Bureau of Nutrition and Health Services of the Iowa Department of Education and Helping Hands Preschool and Childcare and is not intended to be and should not be used by anyone other than those specified parties.

We would like to acknowledge the many courtesies and assistance extended to us by personnel of the Bureau of Health and Nutrition Services of the Iowa Department of Education and Helping Hands Preschool and Childcare 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.



Pam Bormann, CPA  
Director

November 5, 2024

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Bureau of Nutrition and Health Services  
Iowa Department of Education  
Agreement #979709  
Helping Hands Preschool and Childcare

Schedule of Meals Served and Program Reimbursements  
(Unaudited)

Eleven months ended August 31, 2024

	No. of Meals Served	Program Reimbursements			
		Breakfast	Lunch	Snacks	Total
Free meals	17,045	\$ 10,317	22,317	9,092	41,726
Reduced-price meals	287	48	33	148	229
Paid meals	3,693	431	618	173	1,222
	<u>21,025</u>	<u>\$ 10,796</u>	<u>22,968</u>	<u>9,413</u>	<u>43,177</u>

See accompanying Auditor of State's independent report on applying agreed-upon procedures.

Bureau of Nutrition and Health Services  
Iowa Department of Education  
Agreement #979709  
Helping Hands Preschool and Childcare  
  
Detailed Findings and Recommendations

To the Bureau of Nutrition and Health Services of the Iowa Department of Education  
and the Owner/Director of the Helping Hands Preschool and Childcare:

At your request, we made inquiries and observations regarding the Helping Hands Preschool and Childcare's compliance with the requirements and regulations of the Child and Adult Care Food Program, the accuracy of the data reported for reimbursement and the adequacy of internal controls for the period of October 1, 2023 through August 31, 2024. Following are the findings and recommendations we identified as a result of our agreed-upon procedures.

- (A) Segregation of Duties – Management is responsible for establishing and maintaining internal control. A good system of internal control provides for adequate segregation of duties so no one individual handles a transaction from its inception to completion. In order to maintain proper internal control, duties should be segregated so the authorization, custody and recording of transactions are not under the control of the same employee. This segregation of duties helps prevent losses from employee error or dishonesty and maximizes the accuracy of the Center's data reported for reimbursement. Generally, one individual is responsible for the preparation, processing and approval related to disbursements.

Recommendation – We realize segregation of duties is difficult with a limited number of employees. However, the Center should review its control procedures to obtain the maximum internal control possible under the circumstances utilizing currently available staff.

Response – After Amanda completes the claim, Nicholas will review it before submitting it. When Nicholas gets the groceries in the cart, Amanda will review and approve the items as she does currently; however, Amanda will hit continue to process the order rather than Nicholas so that Amanda will be the one technically paying the bill.

Conclusion – Response accepted.

- (B) Participant Eligibility – Eligibility applications for the period October 1, 2023 through August 31, 2024 were observed to determine if an application was on file for meals/snacks claimed for each child categorized as free or reduced-price and to determine if the application was complete, properly approved and dated. One application on file was incorrectly classified. The application was classified as free when the child should have been classified as reduced-price. The over claimed amount will be calculated by the Center from the date of the application to August 31, 2024 and provided to the Iowa Department of Education, as required.

Recommendation – The Center should develop and implement procedures to ensure each application on file for children categorized as free or reduced-price is correct, complete, properly approved and dated.

Response – All applications will be double checked for completeness and initialed by another person.

Conclusion – Response accepted.

Bureau of Nutrition and Health Services  
Iowa Department of Education  
Agreement #979709  
Helping Hands Preschool and Childcare

Staff

This engagement was performed by:

Pamela J. Bormann, CPA, Director  
Alex N. Kawamura, CPA, Manager  
Maria R. Collins, Staff Auditor  
Brandon L. Weddell, Staff Auditor

**BUREAU OF NUTRITION AND HEALTH SERVICES  
IOWA DEPARTMENT OF EDUCATION  
AGREEMENT #770013  
IOWA'S CHILD EARLY LEARNING COMMUNITY  
DES MOINES, IOWA**

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

**FOR THE PERIOD  
OCTOBER 1, 2023 THROUGH AUGUST 31, 2024**



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

State Capitol Building  
Des Moines, Iowa 50319-0006  
Telephone (515) 281-5834

Rob Sand  
Auditor of State

November 8, 2024

Dear Bureau of Nutrition and Health Services of the Iowa Department of Education and the Director of the Iowa's Child Early Learning Community, Des Moines, Iowa:

I am pleased to submit to you the agreed-upon procedures report for the Bureau of Nutrition and Health Services of the Iowa Department of Education and Iowa's Child Early Learning Community for the eleven months ended August 31, 2024. The report also includes certain unaudited information pertaining to meals served and program reimbursements. The agreed-upon procedures engagement was performed in accordance with attestation standards established by the American Institute of Certified Public Accountants.

I appreciate the cooperation and courtesy extended by the owner and employees of the Iowa's Child Early Learning Community throughout the agreed-upon procedures 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". The signature is stylized and written in a cursive-like font.

Rob Sand  
Auditor of State



## Table of Contents

	<u>Page</u>
Officials	3
Auditor of State's Independent Report on Applying Agreed-Upon Procedures	4-5
Schedule of Meals Served and Program Reimbursements	6
Detailed Findings and Recommendations	7-8
Staff	9

**Bureau of Nutrition and Health Services  
Iowa Department of Education  
Agreement #770013  
Iowa's Child Early Learning Community**

**Officials**

Name

Title

**State**

Honorable Kim Reynolds  
Kraig Paulsen  
Tim McDermott  
McKenzie Snow  
Kala Shipley

Governor  
Director, Department of Management  
Director, Legislative Services Agency  
Director, Iowa Department of Education  
Bureau Chief, Bureau of Nutrition and Health  
Services, Iowa Department of Education

**Child Care Center**

Tracey Bolin

Director



**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

Auditor of State's Independent Report on Applying Agreed-Upon Procedures

To the Bureau of Nutrition and Health Services of the Iowa Department of Education  
and the Director of the Iowa's Child Early Learning Community:

We performed the procedures below, on Iowa's Child Early Learning Community's (Center's) compliance with the requirements and regulations of the Child and Adult Care Food Program for the Bureau of Nutrition and Health Services of the Iowa Department of Education, to determine if the program and participation data reported by the Center for reimbursements was accurate and to determine if the Center's internal controls were adequate for program participation, for the period of October 1, 2023 through August 31, 2024. The Center's management, which agreed to the performance of the procedures performed, is responsible for compliance with the provisions of the Child and Adult Care Food Program and for making all records and related information available.

This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The Iowa Department of Education has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose to report, recommendations pertaining to the selected records and related information of the Center including the Center's compliance with the provisions of the Child and Adult Care Food Program. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures we performed are summarized as follows:

1. We visited the Center on September 10, 2024 and obtained an understanding of the Center's internal controls to determine if proper control procedures were in place and were adequate for program participation.
2. We observed all eligibility applications for the Center for the period of October 1, 2023 through August 31, 2024 to determine if they were complete and properly approved.
3. We selected the month of March 2024 to observe the Center's daily meal participation records for accuracy, to observe time-in and time-out records to verify children were in attendance at the Center when meals were claimed, to determine children were claimed correctly as either free, reduced-price or paid, to determine if at least 25% of the children enrolled and claimed were eligible for free or reduced-price meals or 25% of the Center's license capacity and claimed were eligible for free or reduced-price meals and to determine if the monthly claim for reimbursement was properly supported.
4. We observed at least one meal or snack to determine if meal pattern requirements were being met, including the presence of the required components, the existence of adequate documentation for combination foods which contribute to more than one food component and adequate quantities were served for the age and number of participants.
5. We observed daily meal production records to determine whether quantities prepared met meal pattern requirements based on the month's menu. We completed a milk study comparing milk receipts to meal pattern requirements based on the month's menu.


Based on the performance of the procedures described above, we identified various findings and recommendations for the Center. Our findings and recommendations are described in the Detailed Findings and Recommendations section of this report. Unless reported in the Detailed Findings and Recommendations, items of noncompliance were not noted during the performance of the specific procedures listed above.

We were engaged by Bureau of Nutrition and Health Services of the Iowa Department of Education to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on the Center's compliance with the requirements and regulations of the Child and Adult Care Food Program, the accuracy of the data reported for reimbursement and the adequacy of internal controls for the eleven months ended August 31, 2024. 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.

We are required to be independent of the Bureau and Center and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

This report is intended solely for the information and use of the management of the Bureau of Nutrition and Health Services of the Iowa Department of Education and Iowa's Child Early Learning Community and is not intended to be and should not be used by anyone other than those specified parties.

We would like to acknowledge the many courtesies and assistance extended to us by personnel of the Bureau of Health and Nutrition Services of the Iowa Department of Education and Iowa's Child Early Learning Community 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.



Pam Bormann, CPA  
Director

November 8, 2024

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Bureau of Nutrition and Health Services  
Iowa Department of Education  
Agreement #770013  
Iowa's Child Early Learning Community

Schedule of Meals Served and Program Reimbursements  
(Unaudited)

Eleven months ended August 31, 2024

	No. of Meals Served	Program Reimbursements				Total
		Breakfast	Lunch	Dinner	Snacks	
Free meals	70,289	\$ 38,304	88,562	38,472	30,548	195,886
Reduced-price meals	10,430	5,403	12,700	3,833	2,194	24,130
Paid meals	10,467	858	1,996	928	413	4,195
	<u>91,186</u>	<u>\$ 44,565</u>	<u>103,258</u>	<u>43,233</u>	<u>33,155</u>	<u>224,211</u>

See accompanying Auditor of State's independent report on applying agreed-upon procedures.

Bureau of Nutrition and Health Services  
Iowa Department of Education  
Agreement #770013  
Iowa's Child Early Learning Community  
  
Detailed Findings and Recommendations

To the Bureau of Nutrition and Health Services of the Iowa Department of Education  
and the Director of the Iowa's Child Early Learning Community:

At your request, we made inquiries and observations regarding the Iowa's Child Early Learning Community's compliance with the requirements and regulations of the Child and Adult Care Food Program, the accuracy of the data reported for reimbursement and the adequacy of internal controls for the period of October 1, 2023 through August 31, 2024. Following are the findings and recommendations we identified as a result of our agreed-upon procedures.

(A) Participant Eligibility – Eligibility applications for the period October 1, 2023 through August 31, 2024 were observed to determine if an application was on file for meals/snacks claimed for each child categorized as free or reduced-price and to determine if the application was complete, properly approved and dated. The following findings were noted:

- Six applications on file were not completed on the most current form approved by the Iowa Department of Education.
- Two applications on file did not have a determination identified whether free, reduce-price or paid category at the bottom of the application; however, were properly categorized on the summary of free and reduced-price eligibility worksheet.
- One application on file was incorrectly dated by the Center. The date noted on the application was November 2024.
- Two applications on file did not include the last four digits of the parent/guardian's social security number, nor was the "No Social Security" box checked.
- One application on file had expired. The overclaimed amount will be calculated by the Center from the date of application to August 31, 2024 and provided to Iowa Department of Education, as required.

Recommendation – The Center should develop and implement procedures to ensure each application on file for children categorized as free or reduced-price is current, correct complete, properly approved and dated.

Response – Regarding the six applications not completed on the most current form, this was done accidental. The old forms were copied and completed, instead of the new and current form. To ensure this doesn't happen again, the current form is highlighted pink. Each year the new, current form will be highlighted a different color to ensure that the proper form is being used. This was an oversight.

Regarding the application being incorrectly dated, this was done on accident, and we are unsure what happened. Applications will be double checked by the office manager and then the director. This will ensure that two pairs of eyes are double checking the work.

Bureau of Nutrition and Health Services  
Iowa Department of Education  
Agreement #770013  
Iowa's Child Early Learning Community

Detailed Findings and Recommendations

Regarding the applications missing Social Security numbers, applications will be reviewed upon receiving the application, and the Social Security number space is highlighted on the current form, and key spots. This will remind us what to check to ensure that the proper information is filled out, and for the parents to understand what information is needed. Applications will be double checked by the office manager and then the director to ensure that applications are properly filled out.

Regarding the application that had expired, this family was pulling their children from the center and would not fill out another application. They attended two weeks into October. We acknowledge that their status should have been changed to paid at the expiration of the application.

Conclusion – Response accepted.

(B) Monthly Claims for Reimbursement – The Center submits monthly claims for reimbursement which include information pertaining to the Center's attendance, the number of enrolled children in each of the reimbursement categories, the Center's percentage of children in the free and reduced-price categories and the number of meals/snacks served for the month. The following findings were noted:

- For the month of March 2024, the Center claimed 18 meals/snacks for six children who were not in attendance during the time the meals/snacks were served, causing a total overclaim of \$44.85. This consisted of three breakfast meals, five lunch meals, three dinners and three snacks in the free category and one lunch meal, one dinner meal and one snack in the paid category.
- Meals/snacks claimed for two children were incorrectly claimed in the reduced-price category instead of the free category causing a total underclaim of \$47.93. This included 35 breakfast meals, 37 lunch meals, two dinner meals and 37 snacks.

Recommendation – The Center should develop and implement procedures to ensure information reported on the monthly claims for reimbursement is accurate.

Response – Our Meal Attendance Sheets are filled out at point of service. If it is marked on that sheet, the child was present and served. This appears to be an issue with the staff not marking the time sheets properly. To remedy this, we will enact a procedure of daily verification and comparison of the time sheets, and the Meal Attendance Sheets by the room staff. And correct any discrepancies before the room closes down. We will add this to our yearly food program training for staff.

Conclusion – Response accepted.

Bureau of Nutrition and Health Services  
Iowa Department of Education  
Agreement #770013  
Iowa's Child Early Learning Community

Staff

This engagement was performed by:

Pamela J. Bormann, CPA, Director  
Alex N. Kawamura, CPA, Manager  
Maria R. Collins, Staff Auditor  
Brandon L. Weddell, Staff Auditor



**BUREAU OF NUTRITION AND HEALTH SERVICES  
IOWA DEPARTMENT OF EDUCATION  
AGREEMENT #319708  
LITTLE LEAPS LEARNING ACADEMY, INC.  
DUBUQUE, IOWA**

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

**FOR THE PERIOD  
OCTOBER 1, 2023 THROUGH AUGUST 31, 2024**



**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

November 9, 2024

Dear Bureau of Nutrition and Health Services of the Iowa Department of Education and the  
Director of the Little Leaps Learning Academy, Inc.:

I am pleased to submit to you the agreed-upon procedures report for the Bureau of Nutrition and Health Services of the Iowa Department of Education and Little Leaps Learning Academy, Inc. for the eleven months ended August 31, 2024. The report also includes certain unaudited information pertaining to meals served and program reimbursements. The agreed-upon procedures engagement was performed in accordance with attestation standards established by the American Institute of Certified Public Accountants.

I appreciate the cooperation and courtesy extended by the owner and employees of the Little Leaps Learning Academy, Inc. throughout the agreed-upon procedures 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

## Table of Contents

	<u>Page</u>
Officials	3
Auditor of State's Independent Report on Applying Agreed-Upon Procedures	4-5
Schedule of Meals Served and Program Reimbursements	6
Detailed Findings and Recommendations	7-8
Staff	9

**Bureau of Nutrition and Health Services  
Iowa Department of Education  
Agreement #319708  
Little Leaps Learning Academy, Inc.**

**Officials**

Name

Title

**State**

Honorable Kim Reynolds  
Kraig Paulsen  
Tim McDermott  
McKenzie Snow  
Kala Shipley

Governor  
Director, Department of Management  
Director, Legislative Services Agency  
Director, Iowa Department of Education  
Bureau Chief, Bureau of Nutrition and Health  
Services, Iowa Department of Education

**Child Care Center**

Paula Rios

Director



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

State Capitol Building  
Des Moines, Iowa 50319-0006  
Telephone (515) 281-5834

Rob Sand  
Auditor of State

Auditor of State's Independent Report on Applying Agreed-Upon Procedures

To the Bureau of Nutrition and Health Services of the Iowa Department of Education  
and the Director of the Little Leaps Learning Academy, Inc.:

We performed the procedures below, on Little Leaps Learning Academy, Inc.'s (Center's) compliance with the requirements and regulations of the Child and Adult Care Food Program for the Bureau of Nutrition and Health Services of the Iowa Department of Education, to determine if the program and participation data reported by the Center for reimbursements was accurate and to determine if the Center's internal controls were adequate for program participation, for the period of October 1, 2023 through August 31, 2024. The Center's management, which agreed to the performance of the procedures performed, is responsible for compliance with the provisions of the Child and Adult Care Food Program and for making all records and related information available.

This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The Iowa Department of Education has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose to report, recommendations pertaining to the selected records and related information of the Center including the Center's compliance with the provisions of the Child and Adult Care Food Program. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures we performed are summarized as follows:

1. We visited the Center on October 30, 2024 and obtained an understanding of the Center's internal controls to determine if proper control procedures were in place and were adequate for program participation.
2. We observed all eligibility applications for the Center for the period of October 1, 2023 through August 31, 2024 to determine if they were complete and properly approved.
3. We selected the month of March 2024 to observe the Center's daily meal participation records for accuracy, to observe time-in and time-out records to verify children were in attendance at the Center when meals were claimed, to determine children were claimed correctly as either free, reduced-price or paid, to determine if at least 25% of the children enrolled and claimed were eligible for free or reduced-price meals or 25% of the Center's license capacity and claimed were eligible for free or reduced-price meals and to determine if the monthly claim for reimbursement was properly supported.
4. We observed at least one meal or snack to determine if meal pattern requirements were being met, including the presence of the required components, the existence of adequate documentation for combination foods which contribute to more than one food component and adequate quantities were served for the age and number of participants.
5. We observed daily meal production records to determine whether quantities prepared met meal pattern requirements based on the month's menu. We completed a milk study comparing milk receipts to meal pattern requirements based on the month's menu.

Based on the performance of the procedures described above, we identified various findings and recommendations for the Center. Our findings and recommendations are described in the Detailed Findings and Recommendations section of this report. Unless reported in the Detailed Findings and Recommendations, items of noncompliance were not noted during the performance of the specific procedures listed above.

We were engaged by Bureau of Nutrition and Health Services of the Iowa Department of Education to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on the Center's compliance with the requirements and regulations of the Child and Adult Care Food Program, the accuracy of the data reported for reimbursement and the adequacy of internal controls for the eleven months ended August 31, 2024. 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.

We are required to be independent of the Bureau and Center and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

This report is intended solely for the information and use of the management of the Bureau of Nutrition and Health Services of the Iowa Department of Education and Little Leaps Learning Academy, Inc. and is not intended to be and should not be used by anyone other than those specified parties.

We would like to acknowledge the many courtesies and assistance extended to us by personnel of the Bureau of Health and Nutrition Services of the Iowa Department of Education and Little Leaps Learning Academy, Inc. 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.



Pam Bormann, CPA  
Director

November 9, 2024

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Bureau of Nutrition and Health Services  
Iowa Department of Education  
Agreement #319708  
Little Leaps Learning Academy, Inc.

Schedule of Meals Served and Program Reimbursements  
(Unaudited)

Eleven months ended August 31, 2024

	No. of Meals Served	Program Reimbursements			
		Breakfast	Lunch	Snacks	Total
Free meals	28,183	\$ 5,445	40,328	20,047	65,820
Reduced-price meals	6,753	2,423	8,548	2,034	13,005
Paid meals	17,017	814	3,866	949	5,629
	<u>51,953</u>	<u>\$ 8,682</u>	<u>52,742</u>	<u>23,030</u>	<u>84,454</u>

See accompanying Auditor of State's independent report on applying agreed-upon procedures.

Bureau of Nutrition and Health Services  
Iowa Department of Education  
Agreement #319708  
Little Leaps Learning Academy, Inc.

Detailed Findings and Recommendations

To the Bureau of Nutrition and Health Services of the Iowa Department of Education  
and the Director of the Little Leaps Learning Academy, Inc.:

At your request, we made inquiries and observations regarding the Little Leaps Learning Academy, Inc.'s compliance with the requirements and regulations of the Child and Adult Care Food Program, the accuracy of the data reported for reimbursement and the adequacy of internal controls for the period of October 1, 2023 through August 31, 2024. Following are the findings and recommendations we identified as a result of our agreed-upon procedures.

- (A) Segregation of Duties – Management is responsible for establishing and maintaining internal control. A good system of internal control provides for adequate segregation of duties so no one individual handles a transaction from its inception to completion. In order to maintain proper internal control, duties should be segregated so the authorization, custody and recording of transactions are not under the control of the same employee. This segregation of duties helps prevent losses from employee error or dishonesty and maximizes the accuracy of the Center's data reported for reimbursement. Generally, one individual is responsible for the approval of disbursements and the monthly claims for reimbursement are not reviewed by an independent person.

Recommendation – We realize segregation of duties is difficult with a limited number of employees. However, the Center should review its control procedures to obtain the maximum internal control possible under the circumstances utilizing currently available staff. Independent reviews of the monthly claims for reimbursement should be performed and the review should be documented by the initials or signature of the reviewer and the date of the review.

Response – Holly will continue to make the purchases and complete the claims, but Jake will also look over the claim and initial and date our copy if everything is correct.

Conclusion – Response accepted.

- (B) Participant Eligibility – Eligibility applications for the period October 1, 2023 through August 31, 2024 were observed to determine if an application was on file for meals/snacks claimed for each child categorized as free or reduced-price and to determine if the application was complete, properly approved and dated. The following findings were noted:

- One of the applications on file were incorrectly classified. The application was classified as free when they should have been reduced-price.

Since the application was incorrectly classified, the overclaimed amount will be calculated by the Center from the date of application to August 31, 2024 and provided to the Iowa Department of Education, as required.

- One application on file did not include the Family Investment Program/Supplemental Nutrition Assistance Program (FIP/SNAP) case number, which qualifies the children for free meals.

Since the application was incomplete, the overclaimed amount will be calculated by the Center from the date of application to August 31, 2024 and provided to the Iowa Department of Education, as required.



Bureau of Nutrition and Health Services  
Iowa Department of Education  
Agreement #319708  
Little Leaps Learning Academy, Inc.

Detailed Findings and Recommendations

- One application could not be located for a child classified as free on the Summary of Eligibility.

Since the application was missing, the overclaimed amount will be calculated by the Center from the date of application to August 31, 2024 and provided to the Iowa Department of Education, as required.

Recommendation – The Center should develop and implement procedures to ensure each application on file for children categorized as free or reduced-price is correct, maintained, complete, properly approved and dated.

Response – Holly will have either the director or owner review applications when completed. If the director is the one to complete the application, then Holly will check it over.

Conclusion – Response accepted.

- (C) Monthly Claims for Reimbursement – The Center submits monthly claims for reimbursement which include information pertaining to the Center’s attendance, the number of enrolled children in each of the reimbursement categories, the Center’s percentage of children in the free and reduced-price categories and the number of meals/snacks served for the month. The following findings were noted:

- Meals/snacks claimed for three children were incorrectly claimed in the free category instead of the paid category. This included nine breakfast meals, 31 lunch meals and 56 snacks in the free category, resulting in an over reimbursement of \$188.54.
- For the month of March 2024, the Center’s reported program costs noted a \$9 delivery tip claimed as a food purchase. While food delivery fees are an allowable item which must be approved in the budget prior to claiming, delivery tips are not allowed to be claimed as a Child and Adult Care Food Program cost.

Recommendation – The Center should develop and implement procedures to ensure information reported on the monthly claims for reimbursement is accurate and only includes allowable items.

Response – When Holly completes the monthly claim, Jake will look it over and sign and date it if everything is correct.

Conclusion – Response accepted.

Bureau of Nutrition and Health Services  
Iowa Department of Education  
Agreement #319708  
Little Leaps Learning Academy, Inc.

Staff

This engagement was performed by:

Pamela J. Bormann, CPA, Director  
Alex N. Kawamura, CPA, Manager  
Maria R. Collins, Staff Auditor  
Deborah S. Krueger, Staff Auditor  
Brandon L. Weddell, Staff Auditor

**BUREAU OF NUTRITION AND HEALTH SERVICES  
IOWA DEPARTMENT OF EDUCATION  
AGREEMENT #789709  
THE LEARNING JOURNEY, INC.  
COUNCIL BLUFFS, IOWA**

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

**FOR THE PERIOD  
OCTOBER 1, 2023 THROUGH AUGUST 31, 2024**



**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

October 28, 2024

Dear Bureau of Nutrition and Health Services of the Iowa Department of Education and the Director of the Learning Journey, Inc.:

I am pleased to submit to you the agreed-upon procedures report for the Bureau of Nutrition and Health Services of the Iowa Department of Education and The Learning Journey, Inc., for the eleven months ended August 31, 2024. The report also includes certain unaudited information pertaining to meals served and program reimbursements. The agreed-upon procedures engagement was performed in accordance with attestation standards established by the American Institute of Certified Public Accountants.

I appreciate the cooperation and courtesy extended by the owner and employees of the Learning Journey, Inc. throughout the agreed-upon procedures 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

## Table of Contents

	<u>Page</u>
Officials	3
Auditor of State's Independent Report on Applying Agreed-Upon Procedures	4-5
Schedule of Meals Served and Program Reimbursements	6
Detailed Finding and Recommendation	7
Staff	8

**Bureau of Nutrition and Health Services  
Iowa Department of Education  
Agreement #789709  
The Learning Journey, Inc.**

**Officials**

Name

Title

**State**

Honorable Kim Reynolds  
Kraig Paulsen  
Tim McDermott  
McKenzie Snow  
Kala Shipley

Governor  
Director, Department of Management  
Director, Legislative Services Agency  
Director, Iowa Department of Education  
Bureau Chief, Bureau of Nutrition and Health  
Services, Iowa Department of Education

**Child Care Center**

Lisa Wilcox

Director



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

State Capitol Building  
Des Moines, Iowa 50319-0006  
Telephone (515) 281-5834

Rob Sand  
Auditor of State

Auditor of State's Independent Report on Applying Agreed-Upon Procedures

To the Bureau of Nutrition and Health Services of the Iowa Department of Education  
and the Director of the Learning Journey, Inc.:

We performed the procedures below, on Learning Journey, Inc.'s (Center's) compliance with the requirements and regulations of the Child and Adult Care Food Program for the Bureau of Nutrition and Health Services of the Iowa Department of Education, to determine if the program and participation data reported by the Center for reimbursements was accurate and to determine if the Center's internal controls were adequate for program participation, for the period of October 1, 2023 through August 31, 2024. The Center's management, which agreed to the performance of the procedures performed, is responsible for compliance with the provisions of the Child and Adult Care Food Program and for making all records and related information available.

This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The Iowa Department of Education has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose to report, recommendations pertaining to the selected records and related information of the Center including the Center's compliance with the provisions of the Child and Adult Care Food Program. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures we performed are summarized as follows:

1. We visited the Center on September 9, 2024 and obtained an understanding of the Center's internal controls to determine if proper control procedures were in place and were adequate for program participation.
2. We observed all eligibility applications for the Center for the period of October 1, 2023 through August 31, 2024 to determine if they were complete and properly approved.
3. We selected the month of March 2024 to observe the Center's daily meal participation records for accuracy, to observe time-in and time-out records to verify children were in attendance at the Center when meals were claimed, to determine children were claimed correctly as either free, reduced-price or paid, to determine if at least 25% of the children enrolled and claimed were eligible for free or reduced-price meals or 25% of the Center's license capacity and claimed were eligible for free or reduced-price meals and to determine if the monthly claim for reimbursement was properly supported.
4. We observed at least one meal or snack to determine if meal pattern requirements were being met, including the presence of the required components, the existence of adequate documentation for combination foods which contribute to more than one food component and adequate quantities were served for the age and number of participants.
5. We observed daily meal production records to determine whether quantities prepared met meal pattern requirements based on the month's menu. We completed a milk study comparing milk receipts to meal pattern requirements based on the month's menu.

Based on the performance of the procedures described above, we identified various findings and recommendations for the Center. Our findings and recommendations are described in the Detailed Findings and Recommendations section of this report. Unless reported in the Detailed Findings and Recommendations, items of noncompliance were not noted during the performance of the specific procedures listed above.

We were engaged by Bureau of Nutrition and Health Services of the Iowa Department of Education to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on the Center's compliance with the requirements and regulations of the Child and Adult Care Food Program, the accuracy of the data reported for reimbursement and the adequacy of internal controls for the eleven months ended August 31, 2024. 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.

We are required to be independent of the Bureau and Center and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

This report is intended solely for the information and use of the management of the Bureau of Nutrition and Health Services of the Iowa Department of Education and The Learning Journey, Inc. and is not intended to be and should not be used by anyone other than those specified parties.

We would like to acknowledge the many courtesies and assistance extended to us by personnel of the Bureau of Health and Nutrition Services of the Iowa Department of Education and The Learning Journey, Inc. 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.



Pam Bormann, CPA  
Director

October 28, 2024



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Bureau of Nutrition and Health Services  
Iowa Department of Education  
Agreement #789709  
The Learning Journey, Inc.

Schedule of Meals Served and Program Reimbursements  
(Unaudited)

Eleven months ended August 31, 2024

	No. of Meals Served	Program Reimbursements			
		Breakfast	Lunch	Snacks	Total
Free meals	9,616	\$ 7,195	13,768	4,108	25,071
Reduced-price meals	3,594	2,627	3,800	795	7,222
Paid meals	36,055	4,112	8,111	1,394	13,617
	<u>49,265</u>	<u>\$ 13,934</u>	<u>25,679</u>	<u>6,297</u>	<u>45,910</u>

See accompanying Auditor of State's independent report on applying agreed-upon procedures.

Bureau of Nutrition and Health Services  
Iowa Department of Education  
Agreement #789709  
The Learning Journey, Inc.

Detailed Finding and Response

To the Bureau of Nutrition and Health Services of the Iowa Department of Education  
and the Director of the Learning Journey, Inc.:

At your request, we made inquiries and observations regarding the Learning Journey, Inc.'s compliance with the requirements and regulations of the Child and Adult Care Food Program, the accuracy of the data reported for reimbursement and the adequacy of internal controls for the period of October 1, 2023 through August 31, 2024. Following is the finding and recommendation we identified as a result of our agreed-upon procedures.

- (A) Participant Eligibility – Eligibility applications for the period October 1, 2023 through August 31, 2024 were observed to determine if an application was on file for meals/snacks claimed for each child categorized as free or reduced-price and to determine if the application was complete, properly approved and dated. One application on file did not include the last four digits of the parent/guardian's social security number nor was the "No Social Security" box checked.

Recommendation – The Center should develop and implement procedures to ensure each application on file for children categorized as free or reduced-price is complete, properly approved and dated.

Response – Staff and Directors will double check to make sure each family application is properly completed when it comes to the family adding their social security numbers.

Conclusion – Response accepted.

Bureau of Nutrition and Health Services  
Iowa Department of Education  
Agreement #789709  
The Learning Journey, Inc.

Staff

This engagement was performed by:

Pamela J. Bormann, CPA, Director  
Alex N. Kawamura, CPA, Manager  
Austin C. Gohlmann, Staff Auditor  
Deborah S. Krueger, Staff Auditor  
Brandon L. Weddell, Staff Auditor

**BUREAU OF NUTRITION AND HEALTH SERVICES  
IOWA DEPARTMENT OF EDUCATION  
AGREEMENT #779717  
VINE STREET CHILD CARE  
WEST DES MOINES, IOWA**

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

**FOR THE PERIOD  
OCTOBER 1, 2023 THROUGH AUGUST 31, 2024**



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

State Capitol Building  
Des Moines, Iowa 50319-0006  
Telephone (515) 281-5834

Rob Sand  
Auditor of State

October 30, 2024

Dear Bureau of Nutrition and Health Services of the Iowa Department of Education and the Program Director of the Vine Street Child Care:

I am pleased to submit to you the agreed-upon procedures report for the Bureau of Nutrition and Health Services of the Iowa Department of Education and Vine Street Child Care, for the eleven months ended August 31, 2024. The report also includes certain unaudited information pertaining to meals served and program reimbursements. The agreed-upon procedures engagement was performed in accordance with attestation standards established by the American Institute of Certified Public Accountants.

I appreciate the cooperation and courtesy extended by the owner and employees of the Vine Street Child Care throughout the agreed-upon procedures 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

## Table of Contents

	<u>Page</u>
Officials	3
Auditor of State's Independent Report on Applying Agreed-Upon Procedures	4-5
Schedule of Meals Served and Program Reimbursements	6
Detailed Findings and Recommendations	7-8
Staff	9

**Bureau of Nutrition and Health Services  
Iowa Department of Education  
Agreement #779717  
Vine Street Child Care**

**Officials**

Name

Title

**State**

Honorable Kim Reynolds  
Kraig Paulsen  
Tim McDermott  
McKenzie Snow  
Kala Shipley

Governor  
Director, Department of Management  
Director, Legislative Services Agency  
Director, Iowa Department of Education  
Bureau Chief, Bureau of Nutrition and Health  
Services, Iowa Department of Education

**Child Care Center**

Travis Allen

Program Director



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

State Capitol Building  
Des Moines, Iowa 50319-0006  
Telephone (515) 281-5834

Rob Sand  
Auditor of State

Auditor of State's Independent Report on Applying Agreed-Upon Procedures

To the Bureau of Nutrition and Health Services of the Iowa Department of Education  
and the Program Director of the Vine Street Child Care:

We performed the procedures below, on Vine Street Child Care's (Center's) compliance with the requirements and regulations of the Child and Adult Care Food Program for the Bureau of Nutrition and Health Services of the Iowa Department of Education, to determine if the program and participation data reported by the Center for reimbursements was accurate and to determine if the Center's internal controls were adequate for program participation, for the period of October 1, 2023 through August 31, 2024. The Center's management, which agreed to the performance of the procedures performed, is responsible for compliance with the provisions of the Child and Adult Care Food Program and for making all records and related information available.

This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The Iowa Department of Education has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose to report, recommendations pertaining to the selected records and related information of the Center including the Center's compliance with the provisions of the Child and Adult Care Food Program. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures we performed are summarized as follows:

1. We visited the Center on September 30, 2024 and obtained an understanding of the Center's internal controls to determine if proper control procedures were in place and were adequate for program participation.
2. We observed all eligibility applications for the Center for the period of October 1, 2023 through August 31, 2024 to determine if they were complete and properly approved.
3. We selected the month of March 2024 to observe the Center's daily meal participation records for accuracy, to observe time-in and time-out records to verify children were in attendance at the Center when meals were claimed, to determine children were claimed correctly as either free, reduced-price or paid, to determine if at least 25% of the children enrolled and claimed were eligible for free or reduced-price meals or 25% of the Center's license capacity and claimed were eligible for free or reduced-price meals and to determine if the monthly claim for reimbursement was properly supported.
4. We observed at least one meal or snack to determine if meal pattern requirements were being met, including the presence of the required components, the existence of adequate documentation for combination foods which contribute to more than one food component and adequate quantities were served for the age and number of participants.
5. We observed daily meal production records to determine whether quantities prepared met meal pattern requirements based on the month's menu. We completed a milk study comparing milk receipts to meal pattern requirements based on the month's menu.



Based on the performance of the procedures described above, we identified various findings and recommendations for the Center. Our findings and recommendations are described in the Detailed Findings and Recommendations section of this report. Unless reported in the Detailed Findings and Recommendations, items of noncompliance were not noted during the performance of the specific procedures listed above.

We were engaged by Bureau of Nutrition and Health Services of the Iowa Department of Education to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on the Center's compliance with the requirements and regulations of the Child and Adult Care Food Program, the accuracy of the data reported for reimbursement and the adequacy of internal controls for the eleven months ended August 31, 2024. 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.

We are required to be independent of the Bureau and Center and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

This report is intended solely for the information and use of the management of the Bureau of Nutrition and Health Services of the Iowa Department of Education and Vine Street Child Care and is not intended to be and should not be used by anyone other than those specified parties.

We would like to acknowledge the many courtesies and assistance extended to us by personnel of the Bureau of Health and Nutrition Services of the Iowa Department of Education and Vine Street Child Care 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.



Pam Bormann, CPA  
Director

October 30, 2024

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Bureau of Nutrition and Health Services  
Iowa Department of Education  
Agreement #779717  
Vine Street Child Care

Schedule of Meals Served and Program Reimbursements  
(Unaudited)

Eleven months ended August 31, 2024

	No. of Meals Served	Program Reimbursements			
		Breakfast	Lunch	Snacks	Total
Free meals	19,533	\$ 14,354	30,986	7,594	52,934
Reduced-price meals	7,038	4,750	9,903	1,324	15,977
Paid meals	86,328	10,802	20,400	2,904	34,106
	<u>112,899</u>	<u>\$ 29,906</u>	<u>61,289</u>	<u>11,822</u>	<u>103,017</u>

See accompanying Auditor of State's independent report on applying agreed-upon procedures.

Bureau of Nutrition and Health Services  
Iowa Department of Education  
Agreement #779717  
Vine Street Child Care

Detailed Findings and Recommendations

To the Bureau of Nutrition and Health Services of the Iowa Department of Education  
and the Program Director of the Vine Street Child Care:

At your request, we made inquiries and observations regarding the Vine Street Child Care's compliance with the requirements and regulations of the Child and Adult Care Food Program, the accuracy of the data reported for reimbursement and the adequacy of internal controls for the period of October 1, 2023 through August 31, 2024. Following are the findings and recommendations we identified as a result of our agreed-upon procedures.

- (A) Segregation of Duties – Management is responsible for establishing and maintaining internal control. A good system of internal control provides for adequate segregation of duties so no one individual handles a transaction from its inception to completion. In order to maintain proper internal control, duties should be segregated so the authorization, custody and recording of transactions are not under the control of the same employee. This segregation of duties helps prevent losses from employee error or dishonesty and maximizes the accuracy of the Center's data reported for reimbursement. The monthly claims for reimbursement are not reviewed by an independent person.

Recommendation – We realize segregation of duties is difficult with a limited number of employees. However, the Center should review its control procedures to obtain the maximum internal control possible under the circumstances utilizing currently available staff. Independent reviews of the monthly claims for reimbursement should be performed and the review should be documented by the initials or signature of the reviewer and the date of the review.

Response – Going forward, the monthly claims for reimbursement will be shown to a member of Management in the office and will be signed off by them. This will ensure the information submitted is accurate and entered into Iowa CNP correctly.

Conclusion – Response accepted.

- (B) Participant Eligibility – Eligibility applications for the period October 1, 2023 through August 31, 2024 were observed to determine if an application was on file for meals/snacks claimed for each child categorized as free or reduced-price and to determine if the application was complete, properly approved and dated. The following findings were noted:

- One application on file did not include the last four digits of the parent/guardian's social security number, nor was the "No Social Security" box checked.
- Four applications on file did not have a determination identified whether free, reduced-price or paid category at the bottom of the application; however, were properly categorized on the summary of free and reduced-price eligibility worksheet.
- Three applications on file were not signed or dated by the Center.
- One application on file did not have include the name of the household member with Family Investment Program/Supplemental Nutrition Assistance Program (FIP/SNAP). However, the FIP/SNAP case number, which qualifies the children for free meals, was included.

Bureau of Nutrition and Health Services  
Iowa Department of Education  
Agreement #779717  
Vine Street Child Care

Detailed Findings and Recommendations

Recommendation – The Center should develop and implement procedures to ensure each application on file for children categorized as free or reduced-price is complete, properly approved and dated.

Response – Approving application will now be done in a two-person system that will consist of double checks and double sign offs as applications are approved. Applications will be received and determined by Travis, signed and input into ProCare and Free/Reduced spreadsheet for that month. If items on application are missing or incomplete these will be returned to the family to be completed properly. The application will then be passed to the onsite supervisor for VSCC and will go through all the check points of the app to check for accuracy and correct determination, double check ProCare was entered correctly and lastly the spreadsheet is correct for that month. The application will then get a second signature from Vine Street to document apps and system have been double checked and are accurate.

Conclusion – Response accepted.

(C) Monthly Claims for Reimbursement – The Center submits monthly claims for reimbursement which include information pertaining to the Center’s attendance, the number of enrolled children in each of the reimbursement categories, the Center’s percentage of children in the free and reduced-price categories and the number of meals/snacks served for the month. The following findings were noted:

- For the month of March 2024, the Center claimed 21 meals/snacks for four children who were not in attendance during the time the meals/snacks were served, causing a total overclaim of \$18.48. This consisted of seven breakfast meals, seven lunch meals and seven snacks in the paid category.
- Meals/snacks claimed for one child were incorrectly claimed in the paid category instead of the reduced-price category. This included 17 breakfast meals, 21 lunch meals, and 21 snacks in the free category, resulting in an under reimbursement of \$99.65.
- Meals/snacks claimed for two children were incorrectly claimed in the reduced-price category instead of the free category. This included 34 breakfast meals, 29 lunch meals, and 22 snacks in the free category, resulting in an under reimbursement of \$21.80.

Recommendation – The Center should develop and implement procedures to ensure information reported on the month claims for reimbursement is accurate.

Response – We have since moved all Child and Adult Care Food Program meal counts to the ProCare system and have moved away from Travis entering every meal count for every child onto the excel spreadsheet meal count manually. These were all human error from manual entering meal counts. With ProCare, only children in attendance can ever be counted and FRP status is locked in cannot be miscategorized going forward on the meal count report. ProCare locks in meal counts as classrooms logs meal for only children clocked into attendance at the time of the meal, hence eliminating all error listed above.

Conclusion – Response accepted.

Bureau of Nutrition and Health Services  
Iowa Department of Education  
Agreement #779717  
Vine Street Child Care

Staff

This engagement was performed by:

Pamela J. Bormann, CPA, Director  
Alex N. Kawamura, CPA, Manager  
Maria R. Collins, Staff Auditor  
Brandon L. Weddell, Staff Auditor