



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

Rob Sand  
Auditor of State

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

NEWS RELEASE

Contact: Brian Brustkern  
515/281-5834

FOR RELEASE

March 27, 2025

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Auditor of State Rob Sand today released an examination engagement report on Compliance for the U.S. Department of Treasury Coronavirus State and Local Fiscal Recovery Funds Program (CSLFRF) Requirements for an Alternative CSLFRF Compliance Examination Engagement on Butler County, Iowa, for the year ended June 30, 2024.

**AUDIT FINDINGS:**

The report disclosed no findings pertaining to the CSLFRF program for the year ended June 30, 2024.

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

# # #

**BUTLER COUNTY**

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

**JUNE 30, 2024**

**Butler County**



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

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

March 20, 2025

Officials of Butler County  
Allison, Iowa

Dear Officials of Butler County

I am pleased to submit to you this examination engagement for Butler County, Iowa, for the year ended June 30, 2024. The examination engagement was performed pursuant to Chapter 11.6 of the Code of Iowa and in accordance with attestation standards established by the American Institute of Certified Public Accountants, the standards for attestation engagements contained in Government Auditing Standards and Requirements for an Alternative CSLFRF Compliance Examination Engagement as described in the 2024 OMB *Compliance Supplement*.

I appreciate the cooperation and courtesy extended by the officials and employees of Butler County throughout the examination engagement. If I or this office can be of any further assistance, please contact me or my staff at 515-281-5834.

Sincerely,

A handwritten signature in black ink that reads "Rob Sand".

Rob Sand  
Auditor of State

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**Butler County**

**Officials**

| <u>Name</u>              | <u>Title</u>         | <u>Term Expires</u> |
|--------------------------|----------------------|---------------------|
| Greg Barnett             | Board of Supervisors | Jan 2025            |
| Wayne Dralle             | Board of Supervisors | Jan 2027            |
| Robert (Rusty) Eddy      | Board of Supervisors | Jan 2027            |
| Leslie Groen             | County Auditor       | Jan 2025            |
| Roxanne (Roxie) Nicolaus | County Treasurer     | Jan 2027            |
| Janice Jacobs            | County Recorder      | Jan 2027            |
| Jason Johnson            | County Sheriff       | Jan 2025            |
| David Kuehner            | County Attorney      | Jan 2027            |
| David Wangsness          | County Assessor      | Jan 2028            |



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

To the Officials of Butler County:

We have examined Butler County's compliance with the compliance requirements "activities allowed or unallowed" and "allowable cost/cost principles" (the specified requirements) as described in Part IV "Requirements for an Alternative Compliance Examination Engagement for Recipients that Would Otherwise Be Required to Undergo a Single Audit or Program-Specific Audit as a Result of Receiving Coronavirus State and Local Fiscal Recovery Funds" of the CSLFRF section of the 2024 OMB *Compliance Supplement* (referred to herein as "Requirements for an Alternative CSLFRF Compliance Examination Engagement") during the year ended June 30, 2024. Management of Butler County is responsible for Butler County's compliance with the specified requirements. Our responsibility is to express an opinion on Butler County's compliance with the specified requirements based on our examination.

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

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

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

In our opinion, Butler County complied, in all material respects, with the specified requirements referenced above during the year ended June 30, 2024.

Other Reporting Required by Government Auditing Standards

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

Intended Purpose

The purpose of this examination report is solely to express an opinion on whether Butler County complied, in all material respects with the specified requirements referenced above during the year ended June 30, 2024. Accordingly, this report is not suitable for any other purpose.

We would like to acknowledge the many courtesies and assistance extended to us by personnel of Butler County during the course of our examination engagement. Should you have any questions concerning any of the above matters, we shall be pleased to discuss them with you at your convenience.



Brian R. Brustkern, CPA  
Deputy Auditor of State

March 20, 2025



Butler County

Staff

This engagement was performed by:

Brian R. Brustkern, CPA, Deputy  
Tiffany M. Ainger, CPA, Manager  
Ethan M. Snedigar, Senior Auditor II  
Stella F. Tsai, Assistant Auditor