



OFFICE OF AUDITOR OF STATE
STATE OF IOWA

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Auditor of State

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NEWS RELEASE

FOR RELEASE

April 3, 2025

Contact: Brian Brustkern
515/281-5834

Auditor of State Rob Sand today released an audit report on Care Connections of Northern Iowa for the year ended June 30, 2023.

FINANCIAL HIGHLIGHTS:

Care Connections of Northern Iowa's revenues totaled \$2,537,913 for the year ended June 30, 2023, a 18.2% increase over the prior year. Expenses for the year ended June 30, 2023 totaled \$4,240,416, a 32.9% increase over the prior year. The significant increase in revenues is due to an increase in the state regional service payment for fiscal year 2023 over the prior year payment. The significant increase in expenses is due primarily to providing additional funding for mental health services including support for mental illness crisis centers and crisis residential programs.

AUDIT FINDINGS:

Sand reported no findings pertaining to the Care Connections of Northern Iowa.

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

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CARE CONNECTIONS OF NORTHERN IOWA

**INDEPENDENT AUDITOR'S REPORTS
BASIC FINANCIAL STATEMENTS AND
SCHEDULE OF FINDINGS**

JUNE 30, 2023

Care Connections of Northern Iowa



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

March 4, 2025

Officials of the Care Connections of Northern Iowa
Spencer, Iowa

Dear Board Members:

I am pleased to submit to you the financial and compliance audit report for the Care Connections of Northern Iowa for the year ended June 30, 2023. The audit was performed pursuant to Chapter 11.6 of the Code of Iowa and in accordance with U.S. auditing standards and the standards applicable to financial audits contained in Government Auditing Standards.

I appreciate the cooperation and courtesy extended by the officials and employees of the Care Connections of Northern Iowa throughout the audit. If I or this office can be of any further assistance, please contact me or my staff at 515-281-5834.

Sincerely,

A handwritten signature in black ink, appearing to read "Rob Sand".

Rob Sand
Auditor of State

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Care Connections of Northern Iowa

Regional Governance Board

<u>Name</u>	<u>Title</u>	<u>Representing</u>
Barry Anderson	Board Chair	Clay County
A.J. Stone	Vice Chair	Worth County
Bill Jensvold	Secretary	Winnebago County
Carter Nath	Board Member	Kossuth County
Craig Merrill	Board Member	Palo Alto County
Jayson VandeHoef	Board Member	Osceola County
Amy Davis	Board Member	Children's Provider
Michelle Huntress	Board Member	Education Rep.
Chief Bo Miller	Board Member	Law Enforcement Rep.
Erin Schmidt	Board Member	Adult Service Provider
Barbara Vanderveen	Board Member	Adult Family Member
Open	Board Member	Judicial System Rep.
Melissa Loehr	Chief Executive Officer	

Care Connections of Northern Iowa



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Rob Sand
Auditor of State

Independent Auditor's Report

To the Regional Governance Board of Care Connections of Northern Iowa:

Report on the Audit of the Financial Statements

Opinions

We have audited the financial statements of the governmental activities and each major fund of Care Connections of Northern Iowa, as of and for the year ended June 30, 2023, and the related Notes to Financial Statements, which collectively comprise the Care Connections of Northern Iowa's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of the Care Connections of Northern Iowa, as of June 30, 2023, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Care Connections of Northern Iowa, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Care Connections of Northern Iowa's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and Government Auditing Standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Care Connections of Northern Iowa's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Care Connections of Northern Iowa's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.

Other Matters

Required Supplementary Information

Management has omitted Management's Discussion and Analysis which GAAS require to be presented to supplement the basic financial statements. Such omitted information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board which considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic or historical context. Our opinions on the basic financial statements are not affected by this omitted information.

Other Reporting Required by Government Auditing Standards

In accordance with Government Auditing Standards, we have also issued our report dated March 4, 2025 on our consideration of Care Connections of Northern Iowa's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the effectiveness of the County's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards in considering Care Connections of Northern Iowa's internal control over financial reporting and compliance.



Brian R. Brustkern, CPA
Deputy Auditor of State

March 4, 2025

Care Connections of Northern Iowa

Basic Financial Statements

Care Connections of Northern Iowa

Statement of Net Position

June 30, 2023

	<u>Governmental Activities</u>
Assets	
Cash and pooled investments	\$ 1,177,851
Receivables:	
Accounts	12,218
Accrued interest	2,449
Prepaid expense	<u>74,726</u>
Total assets	<u>1,267,244</u>
Liabilities	
Accounts payable	490,187
Due to other governments	<u>25,106</u>
Total liabilities	<u>515,293</u>
Net Position	
Restricted for mental health purposes	<u>\$ 751,951</u>
See notes to financial statements.	

Care Connections of Northern Iowa

Statement of Activities

Year ended June 30, 2023

	Program Revenues			Net (Expense) Revenue and Changes in Net Position
	Expenses	Charges for Service	Operating Grants, Contributions and Restricted Interest	
Governmental activities:				
Mental health	\$ 4,240,416	36,781	2,490,176	(1,713,459)
General Revenues:				
Miscellaneous				10,956
Change in net position				(1,702,503)
Net position beginning of year				2,454,454
Net position end of year				\$ 751,951

See notes to financial statements.

Care Connections of Northern Iowa

Balance Sheet

June 30, 2023

	<u>Mental Health Region</u>
Assets	
Cash and pooled investments	\$ 1,177,851
Receivables:	
Accounts	12,218
Accrued interest	2,449
Prepaid expense	<u>74,726</u>
Total assets	<u>\$ 1,267,244</u>
Liabilities and Fund Balance	
Liabilities:	
Accounts payable	\$ 490,187
Due to other governments	<u>25,106</u>
Total liabilities	<u>515,293</u>
Fund balance:	
Restricted for mental health purposes	<u>751,951</u>
Total liabilities and fund balance	<u>\$ 1,267,244</u>

See notes to financial statements.

Care Connections of Northern Iowa

Statement of Revenues, Expenditures and
Changes in Fund Balance

Year ended June 30, 2023

	<u>Mental Health Region</u>
Revenues:	
State regional service payments	\$ 2,451,837
Charges for service	36,781
Use of money and property	38,339
Miscellaneous	<u>10,956</u>
Total revenues	<u>2,537,913</u>
Expenditures:	
Services to persons with:	
Mental illness	3,780,439
Intellectual disability	98,086
Other developmental disabilities	<u>390</u>
Total direct services	<u>3,878,915</u>
General administration:	
Direct administration	279,152
Purchased administration	<u>82,349</u>
Total general administration	<u>361,501</u>
Total mental health, intellectual disabilities and developmental disabilities expenditures	<u>4,240,416</u>
Net change in fund balance	(1,702,503)
Fund balance beginning of year	<u>2,454,454</u>
Fund balance end of year	<u>\$ 751,951</u>

See notes to financial statements.

Care Connections of Northern Iowa

Notes to Financial Statements

June 30, 2023

(1) Summary of Significant Accounting Policies

Care Connections of Northern Iowa is a jointly governed organization formed pursuant to the provisions of Chapter 28E of the Code of Iowa. Care Connections of Northern Iowa includes the following member counties: Clay, Kossuth, Osceola, Palo Alto, Winnebago and Worth. The member counties entered into this 28E agreement on May 27, 2020 to create a mental health and disability service regional administrative entity as described by Chapter 331.389 of the Code of Iowa to provide local access to mental health and disability services for adults and to engage in any other related activity in which an Iowa 28E organization may lawfully be engaged.

Care Connection of Iowa's Regional Governance Board is comprised of at least one Board of Supervisors' member, or their designees, from each member county. The Regional Governance Board also includes one individual representing law enforcement and one individual representing the judicial system in the region. In addition, the Regional Governance Board includes two individuals appointed by the Adult Advisory Committee and two individuals appointed by the Children's Advisory Committee.

Care Connections of Northern Iowa designated Palo Alto County as the fiscal agent to account for all funds of the organization as permitted by Chapter 331.391 of the Code of Iowa.

Care Connections of Northern Iowa's financial statements are prepared in conformity with U.S. generally accepted accounting principles as prescribed by the Governmental Accounting Standards Board. The financial statements of Care Connections of Northern Iowa are intended to present the financial position and the changes in financial position of Care Connections of Northern Iowa.

A. Reporting Entity

For financial reporting purposes, Care Connections of Northern Iowa has included all funds, organizations, agencies, commissions and authorities. Care Connections of Northern Iowa has also considered all potential component units for which it is financially accountable and other organizations for which the nature and significance of their relationship with Care Connections of Northern Iowa are such that exclusion would cause Care Connections of Northern Iowa's financial statements to be misleading or incomplete. The Governmental Accounting Standards Board has set forth criteria to be considered in determining financial accountability. These criteria include appointing a voting majority of an organization's governing body and (1) the ability of Care Connections of Northern Iowa to impose its will on that organization or (2) the potential for the organization to provide specific benefits to or impose specific financial burdens on Care Connections of Northern Iowa. Care Connections of Northern Iowa has no component units which meet the Governmental Accounting Standards Board criteria.

B. Basis of Presentation

Entity-wide Financial Statements – The Statement of Net Position and the Statement of Activities report information on all of the activities of Care Connections of Northern Iowa.

The Statement of Net Position presents the assets, liabilities and deferred inflows of resources, with the difference reported as net position. Net position is reported in the following category:

Restricted net position results when constraints placed on net position use are either externally imposed or are imposed by law through constitutional provisions or enabling legislation.

The Statement of Activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those clearly identifiable with a specific function. Program revenues include grants, contributions and interest restricted to meeting the operational requirements of a particular function. Unrestricted interest income and other items not properly included among program revenues are reported as general revenues.

Fund Financial Statements – Separate financial statements are provided for governmental funds. Major individual governmental funds are reported as separate columns in the fund financial statements.

Care Connections of Northern Iowa reports the following major governmental fund:

The General Fund is used to account for the state regional service payments and other revenues to provide services to community-based, person-centered mental health and disability services system.

C. Measurement Focus and Basis of Accounting

The entity-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been satisfied.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current year or soon enough thereafter to pay liabilities of the current year. For this purpose, Care Connections of Northern Iowa considers revenues to be available if they are collected by Care Connections of Northern Iowa within 90 days after year end.

Intergovernmental revenues (shared revenues, grants and reimbursements from other governments) and interest are considered to be susceptible to accrual. All other revenue items are considered to be measurable and available only when cash is received by Care Connections of Northern Iowa.

Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, principal and interest on long-term debt, claims and judgments and compensated absences are recorded as expenditures only when payment is due. Capital asset acquisitions are reported as expenditures in governmental funds. Proceeds of general long-term debt and acquisitions under capital leases are reported as other financing sources.

Under the terms of grant agreements, Care Connections of Northern Iowa funds certain programs by a combination of specific cost-reimbursement grants, categorical block grants and general revenues. Thus, when program expenses are incurred, there are both restricted and unrestricted net position available to finance the program. It is Care Connections of Northern Iowa's policy to first apply cost-reimbursement grant resources to such programs, followed by categorical block grants and then by general revenues.

When an expenditure is incurred in governmental funds which can be paid using either restricted or unrestricted resources, the Region's policy is to pay the expenditure from restricted fund balance and then from less-restrictive unassigned fund balances.

D. Assets, Liabilities and Fund Balance

The following accounting policies are followed in preparing the financial statements:

Cash and Pooled Investments – The cash balances of most Care Connections of Northern Iowa funds are pooled and invested. Interest earned on investments is recorded unless otherwise provided by law. Investments are stated at fair value except for non-negotiable certificates of deposit which are stated at cost.

Due to Other Governments – Due to other governments represents payments for services which will be remitted to other governments.

Fund Balance – In the governmental fund financial statements, fund balances are classified as follows:

Restricted – Amounts restricted to specific purposes when constraints placed on the use of the resources are either externally imposed by creditors, grantors or state or federal laws or are imposed by law through constitutional provisions or enabling legislation.

(2) Cash and Pooled Investments

Care Connections of Northern Iowa's deposits in banks at June 30, 2023 were entirely covered by federal depository insurance or by the State Sinking Fund in accordance with Chapter 12C of the Code of Iowa. This chapter provides for additional assessments against the depositories to ensure there will be no loss of public funds.

Care Connections of Northern Iowa is authorized by statute to invest public funds in obligations of the United States government, its agencies and instrumentalities; certificates of deposit or other evidences of deposit at federally insured depository institutions approved by Care Connections of Northern Iowa; prime eligible bankers acceptances; certain high rated commercial paper; perfected repurchase agreements; certain registered open-end management investment companies; certain joint investment trusts; and warrants or improvement certificates of a drainage district.

Care Connections of Northern Iowa had no investments meeting the disclosure requirements of Governmental Accounting Standards Board Statement No. 72.

(3) Risk Management

Care Connections of Northern Iowa is a member of the Iowa Communities Assurance Pool, as allowed by Chapter 670.7 of the Code of Iowa. The Iowa Communities Assurance Pool (Pool) is a local government risk-sharing pool whose 800 members include various governmental entities throughout the State of Iowa. The Pool was formed in August 1986 for the purpose of managing and funding third-party liability claims against its members. The Pool provides coverage and protection in the following categories: general liability, automobile liability, automobile physical damage, employment practices liability, public officials liability, cyber liability and law enforcement liability. There have been no reductions in insurance coverage from prior years.

Each member's annual casualty contributions to the Pool fund current operations and provide capital. Annual casualty operating contributions are those amounts necessary to fund, on a cash basis, the Pool's general and administrative expenses, claims, claims expenses and reinsurance expenses estimated for the fiscal year, plus all or any portion of any deficiency in capital. Capital contributions are made during the first six years of membership and are maintained at a level determined by the Board not to exceed 300% of basis rate.

The Pool also provides property coverage. Members who elect such coverage make annual property operating contributions which are necessary to fund, on a cash basis, the Pool's general and administrative expenses and reinsurance premiums, losses and loss expenses for property risks estimated for the fiscal year, plus all or any portion of any deficiency in capital. Any year-end operating surplus is transferred to capital. Deficiencies in operations are offset by transfers from capital and, if insufficient, by the subsequent year's member contributions.

Care Connections of Northern Iowa's property and casualty contributions to the Pool are recorded as expenditures from its operating fund at the time of payment to the Pool. Care Connections of Northern Iowa's contributions to the Pool for the year ended June 30, 2023, were \$8,381.

The Pool uses reinsurance and excess risk-sharing agreements to reduce its exposure to large losses. The Pool retains general, automobile, employment practices, law enforcement, cyber and public officials' liability risks up to \$500,000 per claim. Claims exceeding \$500,000 are reinsured through reinsurance and excess risk-sharing agreements up to the amount of risk-sharing protection provided by Care Connections of Northern Iowa's risk-sharing certificate. Property and automobile physical damage risks are retained by the Pool up to \$250,000 each occurrence, each location. Property risks exceeding \$250,000 are reinsured through reinsurance and excess risk-sharing agreements up to the amount of risk-sharing protection provided by Care Connections of Northern Iowa's risk-sharing certificate.

The Pool's intergovernmental contract with its members provides that in the event a casualty claim, property loss or series of claims or losses exceeds the amount of risk-sharing protection provided by Care Connections of Northern Iowa's risk-sharing certificate, or in the event a casualty claim, property loss or series of claims or losses exhausts the Pool's funds and any excess risk-sharing recoveries, then payment of such claims or losses shall be the obligation of the respective individual member against whom the claim was made or the loss was incurred.

Care Connections of Northern Iowa does not report a liability for losses in excess of reinsurance or excess risk-sharing recoveries unless it is deemed probable such losses have occurred and the amount of such loss can be reasonably estimated. Accordingly, at June 30, 2023, no liability has been recorded in Care Connections of Northern Iowa's financial statements. As of June 30, 2023, settled claims have not exceeded the risk pool or reinsurance coverage since the Pool's inception.

Members agree to continue membership in the Pool for a period of not less than one full year. After such period, a member who has given 60 days prior written notice may withdraw from the Pool. Upon withdrawal, payments for all casualty claims and claim expenses become the sole responsibility of the withdrawing member, regardless of whether a claim was incurred or reported prior to the member's withdrawal. Upon withdrawal, a formula set forth in the Pool's intergovernmental contract with its members is applied to determine the amount, if any, to be refunded to the withdrawing member.

(4) Change in Funding

The Governor signed Senate File 619 on June 16, 2021 which significantly changed the funding for the Care Connections of Northern Iowa starting July 1, 2021. During fiscal year 2023, the Care Connections of Northern Iowa no longer received property tax levy funds from the member counties. All funding came entirely from state appropriations. The member counties fund balances in the County Mental Health funds were closed as of June 30, 2022.

(5) Subsequent Event

The Governor signed House File 2673 on May 15, 2024, which will create a new behavioral health services system statewide. All mental health and substance abuse regions will be closed, and funds will be transferred to the new unified behavioral health system by July 1, 2025

Care Connections of Northern Iowa



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Rob Sand
Auditor of State

Independent Auditor's Report on Internal Control
over Financial Reporting and on Compliance and Other Matters
Based on an Audit of Financial Statements Performed in Accordance with
Government Auditing Standards

To the Regional Governance Board of Care Connections of Northern Iowa:

We have audited in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States, the financial statements of the governmental activities and each major fund of Care Connections of Northern Iowa as of and for the year ended June 30, 2023, and the related Notes to Financial Statements, which collectively comprise Care Connections of Northern Iowa's basic financial statements, and have issued our report thereon dated March 4, 2025.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Care Connections of Northern Iowa's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Care Connection of Iowa's internal control. Accordingly, we do not express an opinion on the effectiveness of Care Connection of Iowa's internal control.

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether Care Connections of Northern Iowa's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters which are required to be reported under Government Auditing Standards.

Comments involving statutory and other legal matters about Care Connections of Northern Iowa's operations for the year ended June 30, 2023 are based exclusively on knowledge obtained from procedures performed during our audit of the financial statements of Care Connections of Northern Iowa. Since our audit was based on tests and samples, not all transactions that might have had an impact on the comments were necessarily audited. The comments involving statutory and other legal matters are not intended to constitute legal interpretations of those statutes.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Care Connections of Northern Iowa's internal control or on compliance. This report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the Care Connections of Northern Iowa's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

We would like to acknowledge the many courtesies and assistance extended to us by personnel of Care Connections of Northern Iowa during the course of our audit. 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 4, 2025

Care Connections of Northern Iowa

Schedule of Findings

Year ended June 30, 2023

Findings Related to the Financial Statements:

INTERNAL CONTROL DEFICIENCY:

No material weaknesses in internal control over financial reporting were noted.

INSTANCES OF NONCOMPLIANCE:

No matters were noted.

Care Connections of Northern Iowa

Schedule of Findings

Year ended June 30, 2023

Other Findings Related to Required Statutory Reporting:

- 2023-A Minutes – No transactions were found that we believe should have been approved in the Care Connections of Northern Iowa’s minutes but were not.
- 2023-B Travel Expense – No expenditures of Care Connections of Northern Iowa’s money for travel expenses of spouses of officials or employees were noted.
- 2023-C Deposits and Investments – No instances of noncompliance with the deposit and investment provisions of Chapters 12B and 12C of the Code of Iowa and Care Connections of Northern Iowa’s investment policy were noted.
- 2023-D Questionable Expenditures – No expenditures we believe may not meet the requirements of public purpose as defined in the Attorney General's opinion dated April 25, 1979 were noted.
- 2023-E Restricted Donor Activity – No transactions were noted between Care Connections of Northern Iowa (CCNI), CCNI officials, CCNI employees and restricted donors in compliance with Chapter 68B of the Code of Iowa.

Care Connections of Northern Iowa

Staff

This audit was performed by:

Brian R. Brustkern, CPA, Deputy
Suzanne R. Dahlstrom, CPA, Manager
Matthew W. Beerman, Staff Auditor
Maria R. Collins, Staff Auditor