



OFFICE OF AUDITOR OF STATE
STATE OF IOWA

David A. Vaudt, CPA
Auditor of State

State Capitol Building
Des Moines, Iowa 50319-0004

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NEWS RELEASE

FOR RELEASE _____ December 7, 2006

Contact: Andy Nielsen
515/281-5834

Auditor of State David A. Vaudt today released an audit report on the Central Iowa Juvenile Detention Center in Eldora, Iowa.

The Center had total receipts of \$1,570,981 for the year ended June 30, 2006, a 12 percent increase over 2005. The receipts included \$588,759 in detention care fees, \$411,341 in tracking, monitoring and outreach service fees, \$298,802 from the state and \$82,980 in interest on investments.

Disbursements totaled \$1,361,555 for the year ended June 30, 2006, a 9 percent increase over the prior year, and included \$748,472 for salaries, \$128,447 for employee benefits and \$126,860 for court ordered transport.

The significant increase in receipts is due to additional detention care fees collected and state program receipts.

A copy of the audit report is available for review in the Central Iowa Juvenile Detention Center's office, in the Office of Auditor of State and on the Auditor of State's web site at <http://auditor.iowa.gov/reports/reports.htm>.

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CENTRAL IOWA JUVENILE DETENTION CENTER

**INDEPENDENT AUDITOR'S REPORTS
FINANCIAL STATEMENT AND
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF FINDINGS**

JUNE 30, 2006

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Central Iowa Juvenile Detention Center

Officials

<u>Name</u>	<u>Title</u>	<u>Representing</u>
David Reed	Chair	Boone County
Wes Sweedler	1 st Vice-Chair	Hamilton County
Dean Hoag, Sr.	2 nd Vice-Chair	Calhoun County
John Muir	Member	Greene County
David Smith	Member	Hancock County
Erv Miller	Member	Hardin County
Morton Christianson	Member	Humboldt County
John Tibben	Member	Iowa County
Max Worthington	Member	Jasper County
Eugene Elsbecker	Member	Kossuth County
John Soorholtz	Member	Marshall County
Thomas Law	Member	Poweshiek County
Wayne Clinton	Member	Story County
Larry Vest	Member	Tama County
Floyd Magnusson	Member	Webster County
Robert Joynt	Member	Winnebago County
Tony Reed	Director	

Central Iowa Juvenile Detention Center



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Independent Auditor's Report

To the Members of the
Central Iowa Juvenile Detention Center:

We have audited the accompanying financial statement of the Central Iowa Juvenile Detention Center as of and for the year ended June 30, 2006. This financial statement is the responsibility of the Center's management. Our responsibility is to express an opinion on this financial statement based on our audit.

We conducted our audit in accordance with U.S. generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statement. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe our audit provides a reasonable basis for our opinion.

As described in Note 1, this financial statement is prepared on the basis of cash receipts and disbursements, which is a comprehensive basis of accounting other than U.S. generally accepted accounting principles.

In our opinion, the financial statement referred to above presents fairly, in all material respects, the cash basis financial position of the Central Iowa Juvenile Detention Center at June 30, 2006, and the changes in its cash basis financial position for the year then ended in conformity with the basis of accounting described in Note 1.

In accordance with Government Auditing Standards, we have also issued our report dated August 24, 2006 on our consideration of the Central Iowa Juvenile Detention Center's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is 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 internal control over financial reporting on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards and should be considered in assessing the results of our audit.

Management's Discussion and Analysis on pages 7 through 9 is not a required part of the financial statement, but is supplementary information required by the Governmental Accounting Standards Board. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. We did not audit the information and express no opinion on it.

DAVID A. VAUDT, CPA
Auditor of State

WARREN G. JENKINS, CPA
Chief Deputy Auditor of State

August 24, 2006

Central Iowa Juvenile Detention Center

MANAGEMENT'S DISCUSSION AND ANALYSIS

The Central Iowa Juvenile Detention Center provides this Management's Discussion and Analysis of its financial statement. This narrative overview and analysis of the financial activities of the Central Iowa Juvenile Detention Center is for the fiscal year ended June 30, 2006. We encourage readers to consider this information in conjunction with the Center's financial statement, which follows.

2006 FINANCIAL HIGHLIGHTS

- The Center's operating receipts increased 9.3%, or approximately \$127,000, from fiscal 2005 to fiscal 2006.
- The Center's operating disbursements increased 5.7%, or approximately \$65,000, from fiscal 2005 to fiscal 2006.
- The Center's net assets increased 9.8%, or approximately \$209,000, from June 30, 2005 to June 30, 2006.
- Disbursements for architectural services and purchase of land were \$117,800 and \$24,400, respectively, in fiscal 2006 for a new building.

USING THIS ANNUAL REPORT

The Center has elected to present its financial statement on the cash basis of accounting. The cash basis of accounting is a basis of accounting other than U.S. generally accepted accounting principles. Basis of accounting refers to when financial events are recorded, such as the timing for recognizing revenues, expenses and the related assets and liabilities. Under the Center's cash basis of accounting, revenues and expenses and the related assets and liabilities are recorded when they result from cash transactions.

As a result of the use of the cash basis of accounting, certain assets and their related revenues and liabilities and their related expenses are not recorded in this financial statement. Therefore, when reviewing the financial information and discussion within this annual report, readers should keep in mind the limitations resulting from the use of the cash basis of accounting.

The annual report is presented in a format consistent with the presentation of the Governmental Accounting Standards Board (GASB) Statement No. 34, as applicable to the Center's cash basis of accounting.

This discussion and analysis are intended to serve as an introduction to the Central Iowa Juvenile Detention Center's financial statement. The annual report consists of the financial statement and other information, as follows:

- Management's Discussion and Analysis introduces the financial statement and provides an analytical overview of the Center's financial activities.
- The Statement of Cash Receipts, Disbursements and Changes in Cash Basis Net Assets presents information on the Center's operating receipts and disbursements, non-operating receipts and disbursements and whether the Center's financial position has improved or deteriorated as a result of the year's activities.

- The Notes to Financial Statement provide additional information essential to a full understanding of the data provided in the financial statement.

FINANCIAL ANALYSIS OF THE CENTER

Statement of Cash Receipts, Disbursements and Changes in Cash Basis Net Assets

The purpose of the statement is to present the receipts received by the Center and the disbursements paid by the Center, both operating and non-operating. The statement also presents a fiscal snapshot of the cash balance at year end. Over time, readers of the financial statement are able to determine the Center's cash basis financial position by analyzing the increase and decrease in cash basis net assets.

Operating receipts are received for services provided juveniles who await court disposition. The Central Iowa Juvenile Detention Center provides a physically secure, emotionally stable and safe environment for these individuals until final court ruling. Operating disbursements are disbursements paid to operate the detention center. Non-operating receipts are for interest on investments. Architectural services and land are costs associated with the design, engineering and purchase of land for a new facility for the Central Iowa Juvenile Detention Center. A summary of cash receipts, disbursements and changes in cash basis net assets for the years ended June 30, 2006 and 2005 are presented below:

Changes in Cash Basis Net Assets		
	Year ended June 30,	
	2006	2005
Operating receipts:		
Detention care fees	\$ 588,759	507,416
Tracking service fees	411,341	468,350
State programs	298,802	209,678
Court ordered transport service fees	185,787	173,024
Miscellaneous	3,312	2,314
Total operating receipts	<u>1,488,001</u>	<u>1,360,782</u>
Operating disbursements:		
Salaries	748,472	745,644
Employee benefits	128,447	123,128
Travel	47,897	47,966
Resident meals	37,940	29,589
Utilities	25,191	24,501
Court ordered transport	126,860	91,751
Equipment and vehicle	20,383	14,000
Building repair and remodeling	67	463
Professional fees	3,109	2,942
Insurance	43,951	42,211
Supplies	16,219	11,994
Resident health	8,385	7,790
Staff development	3,581	4,208
Telephone	7,834	7,464
Miscellaneous	1,019	442
Total operating disbursements	<u>1,219,355</u>	<u>1,154,093</u>
Excess of operating receipts over operating disbursements	<u>268,646</u>	<u>206,689</u>
Non-operating receipts (disbursements):		
Interest on investments	82,980	42,876
Architectual services	(117,800)	(98,067)
Land	(24,400)	-
Net non-operating receipts (disbursements)	<u>(59,220)</u>	<u>(55,191)</u>
Net change in cash basis assets	209,426	151,498
Cash basis net assets beginning of year	<u>1,932,661</u>	<u>1,781,163</u>
Cash basis net assets end of year	<u>\$ 2,142,087</u>	<u>1,932,661</u>

In fiscal 2006, operating receipts increased by \$127,219, or 9%. The increase was primarily a result of an increase in the number of days of stay for juveniles from both member and non-member counties increasing detention care fees by \$81,343, as well as an increase in state programs of \$89,124 due to an increase in Iowa Department of Human Services reimbursements. In fiscal 2006, operating disbursements increased by \$65,262, or 6%, from fiscal 2005 in large part due to increases of \$35,109 in court-ordered transports as a result of increased demand for transport services and fewer centers offering those services.

DEBT ADMINISTRATION

At June 30, 2006, the Center had no long-term debt outstanding.

ECONOMIC FACTORS

The Central Iowa Juvenile Detention Center continued to improve its financial position during the current fiscal year. However, the current condition of the economy in the state continues to be a concern for Center officials. Some of the realities that may potentially become challenges for the Center to meet are:

- Facilities require constant maintenance and upkeep.
- Technology continues to expand and current technology becomes outdated presenting an on going challenge to maintain up to date technology at a reasonable cost.

The Center anticipates the current fiscal year will be much like the last and will maintain a close watch over resources to maintain the Center's ability to react to unknown issues.

CONTACTING THE CENTER'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, taxpayers, customers and creditors with a general overview of the Center's finances and to show the Center's accountability for the money it receives. If you have questions about this report or need additional financial information, contact Tony Reed, Executive Director of the Central Iowa Juvenile Detention Center, 3216 Edgington Avenue, Eldora, Iowa 50627.

Central Iowa Juvenile Detention Center

Financial Statement

Exhibit A

Central Iowa Juvenile Detention Center

Statement of Cash Receipts, Disbursements and Changes
in Cash Basis Net Assets

Year ended June 30, 2006

Operating receipts:	
Detention care fees	\$ 588,759
Tracking service fees	411,341
State programs	298,802
Court ordered transport service fees	185,787
Miscellaneous	3,312
Total operating receipts	<u>1,488,001</u>
Operating disbursements:	
Salaries	748,472
Employee benefits	128,447
Travel	47,897
Resident meals	37,940
Utilities	25,191
Court ordered transport	126,860
Equipment and vehicle	20,383
Building repair and remodeling	67
Professional fees	3,109
Insurance	43,951
Supplies	16,219
Resident health	8,385
Staff development	3,581
Telephone	7,834
Miscellaneous	1,019
Total operating disbursements	<u>1,219,355</u>
Excess of operating receipts over operating disbursements	<u>268,646</u>
Non-operating receipts (disbursements):	
Interest on investments	82,980
Architectural services	(117,800)
Land	(24,400)
Net non-operating receipts (disbursements)	<u>(59,220)</u>
Change in cash basis net assets	209,426
Cash basis net assets beginning of year	<u>1,932,661</u>
Cash basis net assets end of year	<u>\$ 2,142,087</u>
Cash Basis Net Assets	
Restricted for tracking services	\$ 200,000
Unrestricted	<u>1,942,087</u>
Total cash basis net assets	<u>\$ 2,142,087</u>

See notes to financial statement

Central Iowa Juvenile Detention Center

Notes to Financial Statement

June 30, 2006

(1) Summary of Significant Accounting Policies

The Central Iowa Juvenile Detention Center was formed in 1993 pursuant to Chapter 28E of the Code of Iowa. The Center is a voluntary joint undertaking of the Boards of Supervisors of the counties of Boone, Calhoun, Greene, Hamilton, Hardin, Hancock, Humboldt, Iowa, Jasper, Kossuth, Marshall, Poweshiek, Story, Tama, Webster and Winnebago, Iowa. The primary purpose of this detention facility is to provide a physically secure, emotionally stable and safe environment in which juveniles can await court disposition.

A. Reporting Entity

For financial reporting purposes, the Central Iowa Juvenile Detention Center has included all funds, organizations, agencies, boards, commissions and authorities. The Center 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 the Center are such that exclusion would cause the Center's financial statement 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 the Center 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 the Center. The Center has no component units which meet the Governmental Accounting Standards Board criteria.

B. Basis of Presentation

The accounts of the Center are organized as an Enterprise Fund. Enterprise Funds are utilized to finance and account for the acquisition, operation and maintenance of governmental facilities and services supported by user charges.

Enterprise Funds distinguish operating receipts and disbursements from non-operating items. Operating receipts and disbursements generally result from providing services and producing and delivering goods in connection with an Enterprise Fund's principal ongoing operations. All receipts and disbursements not meeting this definition are reported as non-operating receipts and disbursements.

C. Basis of Accounting

The Central Iowa Juvenile Detention Center maintains its financial records on the basis of cash receipts and disbursements and the financial statement of the Center is prepared on that basis. The cash basis of accounting does not give effect to accounts receivable, accounts payable and accrued items. Accordingly, the financial statement does not present the financial position and results of operations of the Center in accordance with U.S. generally accepted accounting principles.

D. Designated Cash Balance

The Central Iowa Juvenile Detention Center has designated a portion of the cash balance for future capital projects. The amount designated for this purpose totaled \$900,000 at June 30, 2006.

E. Restricted Cash Basis Net Assets

An agreement with Second Judicial District required the Center to post a performance bond. See note 7 for details.

(2) Cash and Investments

The Center's deposits in banks at June 30, 2006 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 insure there will be no loss of public funds.

The Center 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 the Center; 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.

The Center had no investments meeting the disclosure requirements of Governmental Accounting Standards Board Statement No. 3, as amended by Statement No. 40.

(3) Pension and Retirement Benefits

The Center contributes to the Iowa Public Employees Retirement System (IPERS), which is a cost-sharing multiple-employer defined benefit pension plan administered by the State of Iowa. IPERS provides retirement and death benefits which are established by State statute to plan members and beneficiaries. IPERS issues a publicly available financial report that includes financial statements and required supplementary information. The report may be obtained by writing to IPERS, P.O. Box 9117, Des Moines, Iowa, 50306-9117.

Plan members are required to contribute 3.70% of their annual covered salary and the Center is required to contribute 5.75% of annual covered payroll. Contribution requirements are established by state statute. The Center's contributions to IPERS for the years ended June 30, 2006, 2005 and 2004 were \$45,923, \$44,761 and \$39,160, respectively, equal to the required contributions for each year.

(4) Risk Management

The Center is exposed to various risks of loss related to torts; theft, damage to and destruction of assets; errors and omissions; injuries to employees; and natural disasters. These risks are covered by the purchase of commercial insurance. The Center assumes liability for any deductibles and claims in excess of coverage limitations. Settled claims from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

(5) Rent Agreement

The Center occupies a portion of a building leased from the Iowa Department of Human Services in Eldora, Iowa. The lease cost is based on \$2.88 per square foot per year. The terms are subject to renegotiation annually.

(6) Compensated Absences

Center employees accumulate an established amount of earned personal time off hours based on the number of years of service for subsequent use or for payment upon termination, resignation, retirement or death. These accumulations are not recognized as disbursements by the Center until used or paid. The Center's approximate liability to employees for earned personal time off at June 30, 2006 is \$29,778.

This liability has been computed based on rates of pay in effect at June 30, 2006.

(7) Contingent Liability

During fiscal year 2005, the Center entered into an agreement with Second Judicial District to provide tracking, monitoring and outreach services in compliance with Iowa Administrative Code 441 Chapter 151. The Center's responsibilities include hiring and maintaining adequate staff to provide tracking, monitoring and outreach services to clients as needed or required on a 24 hour a day, seven days a week basis. The Center is also responsible for preparing monthly summary reports for each juvenile assigned and preparing monthly billings with adequate detail to ensure services were adequately provided. The initial term of the agreement is July 1, 2004 to June 30, 2006, unless terminated in accordance with the agreement. Second Judicial District has the option to renew the agreement for two additional one year terms by providing written notice of intent to exercise the option to renew within sixty days of the expiration of the initial term or renewal period.

Second Judicial District required the Center to post a performance bond of \$200,000 to provide funds to Second Judicial District in the event it suffers any liability, loss, damage or expense as a result of the Center's failure to perform fully and completely all requirements of this agreement or any material failures of the Center which occur during the term of the agreement regardless of when the failure is discovered or a claim is filed. With the concurrence of Second Judicial District, the Center presented Second Judicial District a check for \$200,000 in lieu of the performance bond. Second Judicial District has agreed to not cash the check unless the Center violates the agreement. The check for \$200,000 is reported as restricted cash in the financial statement.

Central Iowa Juvenile Detention Center

**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**

Central Iowa Juvenile Detention Center



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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 Members of the
Central Iowa Juvenile Detention Center:

We have audited the accompanying financial statement of the Central Iowa Juvenile Detention Center as of and for the year ended June 30, 2006, and have issued our report thereon dated August 24, 2006. Our report expressed an unqualified opinion on the financial statement which was prepared in conformity with an other comprehensive basis of accounting. We conducted our audit in accordance with U.S. generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Central Iowa Juvenile Detention Center's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statement and not to provide an opinion on the internal control over financial reporting. However, we noted a matter involving the internal control over financial reporting and its operation that we consider to be a reportable condition. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over financial reporting that, in our judgment, could adversely affect the Central Iowa Juvenile Detention Center's ability to record, process, summarize and report financial data consistent with the assertions of management in the financial statements. The reportable condition is described in the accompanying Schedule of Findings.

A material weakness is a reportable condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, we believe the reportable condition described above is a material weakness.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Central Iowa Juvenile Detention Center's financial statement is free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, non-compliance with which could have a direct and material effect on the determination of financial statement amounts. 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 non-compliance or other matters that are required to be reported under Government Auditing Standards. However, we noted

certain immaterial instances of non-compliance that are described in the accompanying Schedule of Findings.

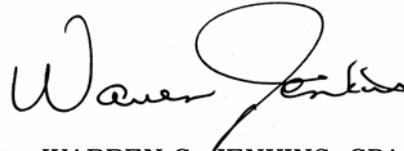
Comments involving statutory and other legal matters about the Center's operations for the year ended June 30, 2006 are based exclusively on knowledge obtained from procedures performed during our audit of the financial statement of the Center. Since our audit was based on tests and samples, not all 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.

This report, a public record by law, is intended solely for the information and use of the officials, employees and citizens of the Central Iowa Juvenile Detention Center and other parties to whom the Center may report. This report is not intended to be and should not be used by anyone other than these specified parties.

We would like to acknowledge the many courtesies and assistance extended to us by personnel of the Central Iowa Juvenile Detention Center 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.



DAVID A. VAUDT, CPA
Auditor of State



WARREN G. JENKINS, CPA
Chief Deputy Auditor of State

August 24, 2006

Central Iowa Juvenile Detention Center

Schedule of Findings

June 30, 2006

Findings Related to the Financial Statement:

REPORTABLE CONDITION:

Accounts Receivable – The reconciliation of accounts receivable billings, collections, and delinquent accounts had unexplained variances from January 2006 to June 2006.

Recommendation – Procedures should be established to explain and document variances in accounts receivable billings, collections, and delinquencies for each billing period. An independent person should review the reconciliations and monitor delinquencies.

Response – CIJDC has already determined the problem with these reports and taken action to facilitate change. CIJDC will also resubmit these reports.

Conclusion – Response accepted.

INSTANCES OF NON-COMPLIANCE:

No matters were noted.

Other Findings Related to Required Statutory Reporting:

- (1) Questionable Disbursement - We noted a disbursement that may not meet the requirements of public purpose as defined in an Attorney General's opinion dated April 25, 1979 since the public benefits to be derived have not been clearly documented. The disbursement is detailed as follows:

<u>Paid To</u>	<u>Purpose</u>	<u>Amount</u>
Casey's	Food - employee training	\$ 21

Recommendation – According to the opinion, it is possible for certain disbursements to meet the test of serving a public purpose under certain circumstances, although such items will certainly be subject to a deserved close scrutiny. The line to be drawn between a proper and improper purpose is very thin.

The Center should determine and document the public purpose served by this disbursement before authorizing any further payments. If this practice is continued, the Center should establish written policies and procedures, including the requirement for proper documentation.

Response – CIJDC will ensure all proper documentation is provided for all payments of this type.

Conclusion – Response accepted.

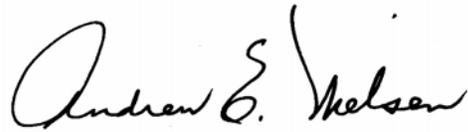
- (2) Travel Expense – No disbursements of Center money for travel expenses of spouses of Center officials or employees were noted.
- (3) Center Minutes – No transactions were found that we believe should have been approved in the Center minutes but were not.
- (4) Deposits and Investments – No instances of non-compliance with the deposit and investment provisions of Chapters 12B and 12C of the Code of Iowa and the Center’s investment policy were noted.

Central Iowa Juvenile Detention Center

Staff

This audit was performed by:

K. David Voy, CPA, Manager
Jeffrey L. Lenhart, Staff Auditor

A handwritten signature in black ink that reads "Andrew E. Nielsen". The signature is written in a cursive style with a large initial "A" and "N".

Andrew E. Nielsen, CPA
Deputy Auditor of State