

**COUNTY CASE MANAGEMENT SERVICES**

**FINANCIAL STATEMENTS AND  
INDEPENDENT AUDITOR'S REPORT**

**JUNE 30, 2010 AND 2009**

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**COUNTY CASE MANAGEMENT SERVICES**  
**OFFICIALS**  
**AS OF JUNE 30, 2010**

<u>Name</u>	<u>Title</u>	<u>Representing</u>
Harlan Hansen	Chairperson	Humboldt County
Ellen Gaffney	1 <sup>st</sup> Vice Chairperson	Buchanan County
Steve Reuter	2 <sup>nd</sup> Vice Chairperson	Bremer County
Kim Motl	Member	Webster County
Sally Stutsman	Member	Johnson County
Jack Willey	Member	Jackson County
Larry Vest	Member	Tama County
Paul Merten	Member	Buena Vista County
Jeff Simonsen	Member	Cherokee County
Elaine Armstrong	Member	Page County
Charles Rieken	ISAC Representative	Cass County



*Partners*

Michael E. Brinker, CPA  
David W. Hurst, CPA  
Kathleen A. Koenig, CPA  
Robert R. McGowen, CPA  
Michael W. McNichols, CPA  
Thomas J. Pflanz, CPA, CFP®  
John A. Schmidt, CPA  
Daniel A. Schwarz, CPA/ABV  
S. James Smith, CPA  
Joni M. Tonnemacher, CPA, CFD

**INDEPENDENT AUDITOR'S REPORT**

To the Board of Directors of  
County Case Management Services

We have audited the accompanying statements of net assets of County Case Management Services as of June 30, 2010 and 2009, and the related statements of revenues, expenses and changes in net assets and cash flows for the years then ended. These financial statements are the responsibility of the Organization's management. Our responsibility is to express an opinion on these financial statements based on our audits.

We conducted our audits 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 audits to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. 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 that our audits provide a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the net assets of County Case Management Services as of June 30, 2010 and 2009, and the changes in its net assets and its cash flows for the years then ended, in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report, dated September 29, 2010, on our consideration of County Case Management Services' internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations and 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 or on compliance. That report is an integral part of an audit in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

Management's Discussion and Analysis on pages 3 through 6 is not a required part of the financial statements, 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 supplementary information. We did not audit the information and express no opinion on it.

*McGowen, Hurst, Clark & Smith, P.C.*

West Des Moines, Iowa  
September 29, 2010

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Founded in 1946

**COUNTY CASE MANAGEMENT SERVICES**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**

County Case Management Services (CCMS) provides this Management's Discussion and Analysis of its financial statements. This narrative overview and analysis of the financial activities is for the fiscal year ended June 30, 2010. We encourage readers to consider this information in conjunction with the Organization's financial statements, which follow.

**FINANCIAL HIGHLIGHTS**

- The Organization's operating revenues decreased 3%, or \$15,093, from fiscal 2009 to fiscal 2010. Member dues and services increased during fiscal year 2010, while registration and investment income decreased during the year.
- The Organization's operating expenses were 10%, or \$51,282, less in fiscal 2010 than in fiscal 2009. Operating expenses decreased primarily as a result of lower salaries and fringe benefit expense.
- The Organization's net assets increased 19%, or \$119,762, from June 30, 2009 to June 30, 2010.

**USING THIS ANNUAL REPORT**

County Case Management Services is a single enterprise fund and presents its financial statements using the economic resources measurement focus and accrual basis of accounting, which is the same measurement focus and basis of accounting employed by private sector business enterprises. This discussion and analysis is intended to serve as an introduction to County Case Management Services' financial statements. The annual report consists of a series of financial statements and other information, as follows:

Management's Discussion and Analysis introduces the financial statements and provides an analytical overview of the Organization's financial activities.

The Statements of Net Assets present information on the Organization's assets and liabilities, with the difference between the two reported as net assets. Over time, increases or decreases in net assets may serve as a useful indicator of whether the financial position of the Organization is improving or deteriorating.

The Statements of Revenues, Expenses and Changes in Net Assets present information on the Organization's operating revenues and expenses, non-operating revenues and expenses and whether the Organization's financial position has improved or deteriorated as a result of the year's activities.

The Statements of Cash Flows present the change in the Organization's cash and cash equivalents during the year. This information can assist the user of the report in determining how the Organization financed its activities and how it met its cash requirements.

The Notes to Financial Statements provide additional information essential to a full understanding of the data provided in the financial statements.

**COUNTY CASE MANAGEMENT SERVICES**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**

**FINANCIAL ANALYSIS OF THE ORGANIZATION**

*Statements of Net Assets*

Net assets may serve over time as a useful indicator of the Organization's financial position. The Organization's net assets totaled approximately \$755,200 at June 30, 2010. This compares to approximately \$635,500 at June 30, 2009. A summary of the Organization's net assets is presented below.

	June 30,	
	<u>2010</u>	<u>2009</u>
Current assets	\$ 772,390	\$ 635,902
Property and equipment at cost, less accumulated depreciation	<u>29,449</u>	<u>42,750</u>
Total assets	801,839	678,652
Less current liabilities	<u>46,606</u>	<u>43,181</u>
Net assets	<u>\$ 755,233</u>	<u>\$ 635,471</u>

All of the Organization's net assets are unrestricted net assets that can be used to meet the Organization's obligations as they come due.

**COUNTY CASE MANAGEMENT SERVICES**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**

**FINANCIAL ANALYSIS OF THE ORGANIZATION, continued**

*Statements of Revenues, Expenses and Changes in Net Assets*

Operating revenues arise from county membership dues and service revenue, as well as registration fees. Operating expenses are expenses paid to provide technical assistance and training to member counties relating to case management of the chronically mentally ill, mentally retarded and developmentally disabled in Iowa. Non-operating revenue is primarily comprised of investment income and gain on the sale of assets. A summary of revenues, expenses and changes in net assets for the years ended June 30, 2010 and 2009 is presented below:

Changes in Net Assets		Year ended June 30,	
		2010	2009
Revenue			
Member dues and services	\$	497,148	\$ 485,794
Registration fees		73,425	82,210
Investment income		4,139	16,501
Gain on disposal of assets		-	5,300
Total revenue		574,712	589,805
Expenses			
Salaries and fringe benefits		269,087	313,677
Professional fees		50,533	26,657
Staff travel and training		13,470	15,509
Conference facility expenses		48,745	57,839
Outside speakers' fees		9,275	16,814
Board of Directors' meeting expenses		7,589	7,419
Insurance		9,203	9,696
Office expense		13,354	22,622
Depreciation		17,422	16,880
Office space lease		15,593	18,488
Miscellaneous		679	631
Total expenses		454,950	506,232
Increase in unrestricted net assets		119,762	83,573
Unrestricted net assets, beginning of year		635,471	551,898
Unrestricted net assets, end of year	\$	755,233	\$ 635,471

The Statements of Revenues, Expenses and Changes in Net Assets reflect an increase in net assets at the end of the fiscal year. In fiscal 2010, total revenues decreased by \$15,093, or 3%, primarily as the result of increased member dues offset by a decrease in registration fees and investment income. Total expenses decreased by \$51,282, or 10%, primarily as a result of a decrease in staff salaries and fringe benefits, conference facility and speaker fees, and office expenses, partially offset by an increase in professional fees.

**COUNTY CASE MANAGEMENT SERVICES**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**

**FINANCIAL ANALYSIS OF THE ORGANIZATION, continued**

*Statements of Cash Flows*

The Statements of Cash Flows present information related to cash inflows and outflows, summarized by operating and related financing and investing activities. Cash provided by operating activities includes member dues, service revenues and registration fees, reduced by payments to employees, as well as payments related to meetings and conferences. Cash provided by investing activities resulted primarily from net proceeds from sales of investments, offset by property and equipment purchases.

**CAPITAL ASSETS**

At June 30, 2010, the Organization had approximately \$29,000 invested in capital assets, net of accumulated depreciation of approximately \$91,900. Depreciation charges totaled \$17,422 for fiscal 2010. More detailed information about the Organization's capital assets is presented in Note A to the financial statements.

**ECONOMIC FACTORS**

Economic conditions in Iowa could have a potential impact on CCMS. The loss of taxable valuation can impact a county's ability to raise revenue which in turn would reduce the willingness of counties to purchase services offered by CCMS. This is a greater threat than in previous years due to the state of not only Iowa's economy but the nation as a whole. The greatest economic threat to this program continues to be the impact of significant changes in state or federal regulations related to counties' responsibilities for providing and managing services to individuals with disabilities. Significant rule changes have been made that have required an adjustment in the operation of county case management programs. The complete fiscal impact of those changes is not yet readily apparent – but likely will cause higher operational costs for members. These factors will make it important for the Board to pay close attention to finances as county resources become scarce and look for strategies to reduce member costs. The possibility of counties no longer having a role in managing or paying for services is unlikely. Since this program exists to more effectively provide case management services to individuals with disabilities and to ensure that county case management programs are in compliance with state and federal regulations, it will continue to have value to members. The program has reached a level of stability in participation, but it is possible that additional counties could decide to participate in the program in the future. The Organization's Board will also continue to maintain a close watch on potential changes that may impact them fiscally.

The Organization's Board of Directors has adopted a strategy to reduce program reserves over time and is investigating an increase in the use of technology to reduce program and member costs. The Board anticipates operations in the current fiscal year will be much like the last and will maintain a close watch over resources to maintain the Organization's ability to react to unknown issues.

**CONTACTING THE ORGANIZATION'S FINANCIAL MANAGEMENT**

This financial report is designed to provide our Board of Directors and management with a general overview of the Organization's finances and to show the Organization's accountability for the money it receives. If you have questions about this report or need additional financial information, contact County Case Management Services, 501 SW 7<sup>th</sup> Street, Suite Q, Des Moines, Iowa.

**COUNTY CASE MANAGEMENT SERVICES**  
**STATEMENTS OF NET ASSETS**  
**JUNE 30, 2010 AND 2009**

**ASSETS**

	2010	2009
<b>CURRENT ASSETS</b>		
Cash and cash equivalents	\$ 243,136	\$ 81,448
Investments - marketable securities	164,986	39,818
Investments in certificates of deposit	279,632	436,519
Accounts receivable	81,953	78,117
Prepaid expenses	2,683	-
<b>Total current assets</b>	772,390	635,902
 <b>PROPERTY AND EQUIPMENT</b>		
Office furniture and equipment	35,206	31,412
Vehicles	78,015	78,015
Leasehold improvements	8,130	8,130
	121,351	117,557
Less accumulated depreciation	(91,902)	(74,807)
Net property and equipment	29,449	42,750
<b>TOTAL ASSETS</b>	\$ 801,839	\$ 678,652

**LIABILITIES AND NET ASSETS**

<b>CURRENT LIABILITIES</b>		
Due to Iowa State Association of Counties	\$ 35,455	\$ 34,195
Accounts payable	7,296	3,411
Deferred revenue	3,855	5,575
<b>Total current liabilities</b>	46,606	43,181
Net assets - unrestricted	755,233	635,471
<b>TOTAL LIABILITIES AND NET ASSETS</b>	\$ 801,839	\$ 678,652

The accompanying notes are an integral part of these financial statements.

**COUNTY CASE MANAGEMENT SERVICES**  
**STATEMENTS OF REVENUES, EXPENSES AND CHANGES IN NET ASSETS**  
**YEARS ENDED JUNE 30, 2010 AND 2009**

	<u>2010</u>	<u>2009</u>
<b>REVENUE</b>		
Member dues and services	\$ 497,148	\$ 485,794
Registration fees	73,425	82,210
Investment income	4,139	16,501
Gain on disposal of assets	-	5,300
<b>Total revenues</b>	<u>574,712</u>	<u>589,805</u>
<b>EXPENSES</b>		
Salaries and fringe benefits	269,087	313,677
Professional fees	50,533	26,657
Staff travel and training	13,470	15,509
Conference facility expenses	48,745	57,839
Outside speakers' fees	9,275	16,814
Board of Directors' meeting expenses	7,589	7,419
Insurance	9,203	9,696
Office expense	13,354	22,622
Depreciation	17,422	16,880
Office space lease	15,593	18,488
Miscellaneous	679	631
<b>Total expenses</b>	<u>454,950</u>	<u>506,232</u>
<b>INCREASE IN UNRESTRICTED NET ASSETS</b>	119,762	83,573
<b>UNRESTRICTED NET ASSETS, beginning of year</b>	<u>635,471</u>	<u>551,898</u>
<b>UNRESTRICTED NET ASSETS, end of year</b>	<u><u>\$ 755,233</u></u>	<u><u>\$ 635,471</u></u>

The accompanying notes are an integral part of these financial statements.

**COUNTY CASE MANAGEMENT SERVICES**  
**STATEMENTS OF CASH FLOWS**  
**YEARS ENDED JUNE 30, 2010 AND 2009**

	2010	2009
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Increase in net assets	\$ 119,762	\$ 83,573
Adjustments to reconcile increase in net assets to net cash provided by operations:		
Depreciation	17,422	16,880
Gain on disposal of equipment	-	(5,300)
Changes in:		
Accounts receivable	(3,836)	19,119
Prepaid expenses	(2,683)	-
Amount due to Iowa State Association of Counties	1,260	(2,923)
Accounts payable	3,885	(1,442)
Deferred revenue	(1,720)	3,850
<b>Net cash provided by operating activities</b>	<b>134,090</b>	<b>113,757</b>
 <b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Purchases of property and equipment	(4,121)	(14,521)
Proceeds from maturities and sales of investments	435,083	150,174
Purchases of investments	(403,364)	(241,519)
<b>Net cash provided (used) by investing activities</b>	<b>27,598</b>	<b>(105,866)</b>
 <b>Net increase in cash and cash equivalents</b>	<b>161,688</b>	<b>7,891</b>
 <b>CASH AND CASH EQUIVALENTS, beginning of year</b>	<b>81,448</b>	<b>73,557</b>
 <b>CASH AND CASH EQUIVALENTS, end of year</b>	<b>\$ 243,136</b>	<b>\$ 81,448</b>

The accompanying notes are an integral part of these financial statements.

**COUNTY CASE MANAGEMENT SERVICES**  
**NOTES TO FINANCIAL STATEMENTS**

**NOTE A - ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

Organization - County Case Management Services (CCMS) was established and duly organized under the provisions of Chapter 28E of the Iowa Code. CCMS provides technical assistance and training to member counties relating to case management of the chronically mentally ill, mentally retarded and developmentally disabled in Iowa.

Basis of Presentation - The financial statements are reported using the accrual basis of accounting. The Organization follows private-sector generally accepted accounting standards for not-for-profit organizations to the extent those standards do not conflict or contradict guidance of the Governmental Accounting Standards Board (GASB).

Cash and Cash Equivalents - The Organization considers all highly liquid debt instruments with an original maturity of three months or less to be cash equivalents.

The Organization's bank deposits totaled approximately \$242,100 at June 30, 2010. These deposits were entirely covered by federal depository insurance or by the State Sinking Fund in accordance with Chapter 12C of the Code of Iowa. Chapter 12C provides for additional assessments against the depositories to insure there will be no loss of public funds.

Investments - The Organization's investments in marketable securities are presented at fair value. See Note C for discussion of fair value measurements. Changes in unrealized gains and losses, if any, are included as a component of investment income on the statement of revenues, expenses and changes in net assets.

Property and Equipment - Property and equipment are stated at cost. Depreciation is provided by the straight-line method over the estimated economic useful lives of the assets, ranging from five to seven years.

Estimates - The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Accounts Receivable - Accounts receivable arise primarily from billings for services provided to participating counties throughout Iowa. Based on its review of the receivables, management believes no allowance for doubtful accounts is necessary.

Income Tax Status - CCMS was formed as a joint venture between the participating member counties and the Iowa State Association of Counties and was established under Chapter 28E of the Iowa Code. As the result of its status as a 28E organization, it is exempt from income taxes and has no income tax filing requirements.

Reclassifications - Certain prior year amounts have been reclassified to conform to the current year presentation.

**COUNTY CASE MANAGEMENT SERVICES**  
**NOTES TO FINANCIAL STATEMENTS**

**NOTE B - INVESTMENTS**

Investments – marketable securities consist of the following:

	Cost	Unrealized Gains (Losses)	2010 Fair Value	2009 Fair Value
Money market accounts	\$ 60,093	\$ -	\$ 60,093	\$ 944
FNMA notes	108,899	(4,006)	104,893	38,874
	<u>\$ 168,992</u>	<u>\$ (4,006)</u>	<u>\$ 164,986</u>	<u>\$ 39,818</u>

The Federal National Mortgage Association (FNMA) notes bear interest at 6.0% and mature in May 2011.

Investments in certificates of deposit include four certificates of deposit that bear interest at rates ranging from 0.60% to 1.05% and mature at various times through October 2011.

Following is a summary of the Organization’s investment income:

	2010	2009
Interest and dividend income	\$ 9,664	\$ 14,982
Realized and unrealized gains (losses) on investments	(5,525)	1,519
	<u>\$ 4,139</u>	<u>\$ 16,501</u>

**NOTE C – FAIR VALUE MEASUREMENTS**

Professional standards establish a framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (level 1 measurements) and the lowest priority to unobservable inputs (level 3 measurements). The three levels of the fair value hierarchy are described below.

- Level 1 inputs are quoted prices (unadjusted) in active markets for identical investments that the Organization has the ability to access at the measurement date.
- Level 2 inputs are inputs other than quoted prices included within Level 1 that are observable for the investments, either directly or indirectly.
- Level 3 inputs are unobservable inputs for the investments.

The level in the fair value hierarchy within which a fair measurement in its entirety falls is based on the lowest level input that is significant to the fair value measurement in its entirety.

The Organization’s money market accounts and Federal National Mortgage Association Notes are Level 2 assets.

**COUNTY CASE MANAGEMENT SERVICES**  
**NOTES TO FINANCIAL STATEMENTS**

**NOTE D - DUE TO IOWA STATE ASSOCIATION OF COUNTIES**

Certain expenses associated with the case management program are paid by the Iowa State Association of Counties (ISAC) on behalf of CCMS and then reimbursed to ISAC. Types of expenses allocated to CCMS include salaries, payroll taxes, fringe benefits, supplies, rent, utilities and travel expenses. Amounts owed to ISAC are non-interest bearing and are repaid on a monthly basis.

**NOTE E - RETIREMENT PLAN**

The Association sponsors a 457(g) defined contribution retirement plan in which all employees are eligible to participate. Effective October 1, 2006, the Organization implemented a 401(a) defined contribution retirement plan for employer contributions. Employer contributions to the 401(a) plan are equal to 6.95% of an employee's eligible compensation; however, the employee is required to contribute 4.50 % of eligible wages to the 457(g) plan to qualify for the employer contribution. Employer contributions for the years ended June 30, 2010 and 2009 totaled \$14,163 and \$15,677, respectively.

**NOTE F - LEASE**

The Organization leases its office space from ISAC on a month-to-month basis. Improvements made to the office space, however, are amortized over seven years. The Organization anticipates maintaining the current arrangement for the foreseeable future due to its close relationship with ISAC.

**NOTE G - FUNCTIONAL EXPENSES**

The costs of providing case management services include salaries and related expenses and other direct expenses such as staff travel and training as well as conference expenses, including outside speaker fees. Management and general expenses include all executive, financial administration, information systems, and building rents and maintenance expenses.

Following is a summary of CCMS's functional expenses for the years ended June 30, 2010 and 2009:

	<u>2010</u>	<u>2009</u>
Program expenses	\$ 340,577	\$ 403,839
Fundraising expenses	-	-
General and administration	<u>114,373</u>	<u>102,393</u>
	<u>\$ 454,950</u>	<u>\$ 506,232</u>

**NOTE H - BOARD DESIGNATED NET ASSETS**

The Organization's Board of Directors has designated \$132,247 of its net assets for future needs and special projects (a specific purpose has not yet been identified) and \$101,118 for future non-budgeted replacement of property and equipment.

**NOTE I - SUBSEQUENT EVENTS**

The date to which events occurring after June 30, 2010, the date of the most recent statement of net assets, have been evaluated for possible adjustment to the financial statements or disclosures is September 29, 2010, which is the date the financial statements were available to be issued.



*Partners*

Michael E. Brinker, CPA  
David W. Hurst, CPA  
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S. James Smith, CPA  
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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 Board of Directors of  
County Case Management Services

We have audited the financial statements of County Case Management Services as of and for the year ended June 30, 2010 and have issued our report thereon dated September 29, 2010. 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 County Case Management Services' internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of County Case Management Services' internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of County Case Management Services' internal control over financial reporting.

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 a material misstatement of County Case Management Services' financial statements will not be prevented or detected and corrected on a timely basis.

Our consideration of internal control over financial reporting was for the limited purpose described in the preceding paragraph and would not necessarily identify all deficiencies in internal control over financial reporting that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

## Compliance and Other Matters

As part of obtaining reasonable assurance about whether County Case Management Services' financial statements are 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 required to be reported under *Government Auditing Standards*.

Comments involving statutory and other legal matters about the Organization's operations for the year ended June 30, 2010 are based exclusively on knowledge obtained from procedures performed during our audit of the financial statements of the Organization. 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 members and Board of Directors and management of County Case Management Services and other parties to whom the Organization may report. The report is not intended to be and should not be used by anyone other than these specified parties.

*McGowan, Hurst, Clark & Smith, P.C.*

West Des Moines, Iowa  
September 29, 2010

**COUNTY CASE MANAGEMENT SERVICES**  
**SCHEDULE OF FINDINGS**  
**YEAR ENDED JUNE 30, 2010**

**Findings Related to the Financial Statements**

**Instances of non-compliance**

No matters were noted.

**Significant Deficiencies or Material Weaknesses**

No material weaknesses were identified.

**Other findings related to required statutory reporting**

No matters were noted.