IOWA COUNTY ATTORNEYS CASE MANAGEMENT PROJECT

FINANCIAL STATEMENTS AND INDEPENDENT AUDITOR'S REPORT

JUNE 30, 2012 AND 2011

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IOWA COUNTY ATTORNEYS CASE MANAGEMENT PROJECT
OFFICIALS AS OF JUNE 30, 2012

Name	Title	Representing
John Werden, Jr.	Chairperson	Carroll County
Julie Forsyth	Vice-Chairperson	Madison County
Matthew Wilber	Treasurer	Pottawattamie County
Jill Kistler	Member	Allamakee County
Richard F. Scott	Member	Appanoose County
Shawn Harden	Member	Buchanan County
David Patton	Member	Buena Vista County
Gregory M. Lievens	Member	Butler County
Cynthia Voorde	Member	Calhoun County
Ryan R. Kolpin	Member	Cherokee County
Mike L. Wolf	Member	Clinton County
Michael R. Mundt	Member	Crawford County
Wayne Reisetter	Member	Dallas County
Rick Lynch	Member	Davis County
Patrick C. Jackson	Member	Des Moines County
Mary Benton	Member	Guthrie County
Randall J. Tilton	Member	Hardin County
Darin R. Slater	Member	Henry County
Michael K. Jacobsen	Member	Jasper County
Timothy W. Dille	Member	Jefferson County
Janet Lyness	Member	Johnson County
Phil Parsons	Member	Jones County
Jerry Vander Sanden	Member	Linn County
Carl Petersen	Member	Lyon County
Rose Anne Mefford	Member	Mahaska County
Ed Box	Member	Marion County
Jennifer Miller	Member	Marshall County
Alan Ostergren	Member	Muscatine County
Micah J. Schreurs	Member	O'Brian County
Jeremy Peterson	Member	Page County
Lyssa Henerson	Member	Palo Alto County
Darin Raymond	Member	Plymouth County
Rebecca Petig	Member	Poweshiek County
Ben Smith	Member	Sac County
Coleman McAllister	Member	Sioux County
Stephen Holmes	Member	Story County
Brent D. Heeren	Member	Tama County
H. Craig Miller	Member	Van Buren County
Lisa Holl	Member	Wapello County
John Criswell	Member	Warren County
Larry Brock	Member	Washington County
Andrew VanDerMaaten	Member	Winneshiek County

McGowen Hurst Clark & Smith, P.C.
Certified Public Accountants
Business Advisors
A Step Ahead.

Partners
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David A. Farnsworth, CPA
David W. Hurst, CPA
Kathleen A. Koenig, CPA
Robert R. McGowen, CPA
Michael W. McNichols, CPA
Brian K. Newton, CPA
Thomas J. Pflanz, CPA, CFP®
John A. Schmidt, CPA
Daniel A. Schwarz, CPA/ABV
S. James Smith, CPA
Joni M. Tonnemacher, CPA, CFFA

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of
Iowa County Attorneys Case Management Project

We have audited the accompanying statements of net assets of Iowa County Attorneys Case Management Project as of June 30, 2012 and 2011, 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 statement of net assets presentation. We believe our audits provide a reasonable basis for our opinion.

In our opinion, the financial statements referred to previously present fairly, in all material respects, the net assets of Iowa County Attorneys Case Management Project as of June 30, 2012 and 2011, and the changes in its net assets and 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 October 17, 2012, on our consideration of Iowa County Attorneys Case Management Project's 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 performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

U.S. generally accepted accounting principles require Management's Discussion and Analysis on pages 3 through 6 be presented to supplement the basic financial statements. Such 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 the financial reporting for placing the basic financial statements in an appropriate operational, economic or historical context. We have applied certain limited procedures to the required supplementary information in accordance with U.S. generally accepted auditing standards, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the required supplementary information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

McGowen, Hurst, Clark + Smith, P.C.

West Des Moines, Iowa
October 17, 2012

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Founded in 1946

IOWA COUNTY ATTORNEYS CASE MANAGEMENT PROJECT
MANAGEMENT'S DISCUSSION AND ANALYSIS

Iowa County Attorneys Case Management Project ("ICACMP," or the "Organization") 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, 2012. We encourage readers to consider this information in conjunction with the Organization's financial statements, which follow.

FINANCIAL HIGHLIGHTS

- The Organization's revenues increased 13.4%, or $20,385, from fiscal year ended June 30, 2011 to fiscal year ended June 30, 2012. Revenues increased primarily as a result of an increase in membership dues.

- The Organization's expenses increased 3.3%, or $4,859, from in fiscal year ended June 30, 2012 to fiscal year ended June 30, 2011. Expenses increased primarily as a result of higher salaries and related benefits, professional fees and insurance expense, offset by a decrease in bad debt expense and office expense.

- The Organization's net assets increased 13.3%, or $19,212, from June 30, 2011 to June 30, 2012.

USING THIS ANNUAL REPORT

Iowa County Attorneys Case Management Project 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 Iowa County Attorneys Case Management Project's 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 presents 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.

FINANCIAL ANALYSIS OF THE ORGANIZATION

Statements of Net Assets

Net assets over time may serve as a useful indicator of the Organization's financial position. The Organization's net assets at the fiscal year ended June 30, 2012 totaled approximately $163,000. This compares to approximately $144,000 at June 30, 2011. A summary of the Organization's net assets is presented below:

	June 30,	
	2012	2011
Current assets	$ 316,491	$ 246,214
Property and equipment at cost, less accumulated depreciation	16,122	23,631
Total assets	332,613	269,845
Less current liabilities	169,155	125,599
Unrestricted net assets	$ 163,458	$ 144,246

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.

FINANCIAL ANALYSIS OF THE ORGANIZATION, continued

Statements of Revenues, Expenses and Changes in Net Assets

Operating revenues consist primarily of membership dues, registration fees and software maintenance collected from member counties. Operating expenses consist of expenses paid to provide a means through which representatives from the offices of interested Iowa county attorneys may cooperate and coordinate efforts to develop and make available case management programs that are more uniformly accepted, compatible and able to integrate with other local and state criminal justice agencies. Non-operating revenue is primarily comprised of interest income and miscellaneous income. A summary of revenues, expenses and changes in net assets for the years ended June 30, 2012 and 2011 is presented below:

Changes in Net Assets

	Year ended June 30,	
Revenue	2012	2011
Membership dues	$ 128,300	$ 111,960
Registration fees	3,920	5,700
Software maintenance fees	35,687	32,000
Interest income	606	864
Miscellaneous income	4,000	1,604
Total revenues	172,513	152,128
Expenses		
Salaries and related benefits	76,087	63,466
Software maintenance costs	29,161	30,508
Office expenses	6,822	9,331
Professional fees	12,697	9,879
Depreciation	8,799	9,968
Meeting expenses	6,908	5,699
Travel expenses	6,741	7,719
Insurance	2,067	863
Bad debts expense	3,045	10,355
Miscellaneous	974	654
Total expenses	153,301	148,442
Increase in unrestricted net assets	19,212	3,686
Unrestricted net assets, beginning of year	144,246	140,560
Unrestricted net assets, end of year	$ 163,458	$ 144,246

The Statements of Revenues, Expenses and Changes in Net Assets reflect an increase in net assets at the end of the fiscal years 2012 and 2011. In fiscal 2012, total revenues increased by $20,385 or 13.4%, primarily as a result of an increase in membership dues. Total expenses increased by $4,859, or 3.3%, primarily as a result of higher salaries and related benefits, professional fees and insurance expense, offset by a decrease in bad debt expense and office expense.

FINANCIAL ANALYSIS OF THE ORGANIZATION, continued

Statements of Cash Flows

The Statements of Cash Flows presents information related to cash inflows and outflows, summarized by operating, capital and related financing investing activities. Cash provided by operating activities primarily includes member dues and registration fees reduced by salaries and related benefits and office and professional fees. Cash used by investing activities consists of purchases of property and equipment.

PROPERTY AND EQUIPMENT

At June 30, 2012, the Organization had approximately $16,100 invested in property and equipment, net of accumulated depreciation of approximately $40,700. Depreciation charges totaled $8,799 during fiscal year ended June 30, 2012.

ECONOMIC FACTORS

Economic conditions in Iowa could have a potential impact on ICACMP. The loss of taxable valuation can impact a county's ability to raise revenue which, in turn, could reduce the willingness of counties to participate in ICACMP. The greatest economic threat to the program, though, continues to be the participation level of the counties. Since there is no mandate in place to require participation, it is solely at the discretion of the county prosecutors and boards of supervisors. Additionally, having the ability to continue to offer a high level of user support is dependent upon the staffing level or contracted staffing of support personnel. This, in turn, affects member dues which can impact which counties can or will participate.

The services ICACMP provides allows the county prosecutors to handle their workload more efficiently, and be able to report on their caseloads.

The Iowa court system is now implementing electronic filing and it is, as of this writing, in place in approximately 11% of the counties thus far. As that requirement is implemented at each county, prosecutors will find it advantageous to have the ability to file with the courts using one of the applications supported by ICACMP.

If momentum and/or funding for Criminal Justice Information Systems Integration (data exchanges involving the county attorneys) drops, it could affect the counties tremendously; however, ICACMP has been assured that the data exchange will be a long-standing process. The Organization's first priority is still to help the prosecutors become more efficient; however, the data exchange process is also important to the Organization's business processes.

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 Iowa County Attorneys Case Management Project, 5500 Westown Parkway, Suite 190, West Des Moines, Iowa.

IOWA COUNTY ATTORNEYS CASE MANAGEMENT PROJECT
STATEMENTS OF NET ASSETS
JUNE 30, 2012 AND 2011

ASSETS

	2012	2011
CURRENT ASSETS		
Cash and cash equivalents	$ 292,612	$ 227,876
Accounts receivable, net of allowance for doubtful accounts of $-0- (2012) and $10,355 (2011)	13,524	11,171
Prepaid expenses	10,355	7,167
Total current assets	316,491	246,214
PROPERTY AND EQUIPMENT		
Office furniture and equipment	25,531	24,241
Vehicles	25,395	25,395
Software	5,936	5,936
	56,862	55,572
Less accumulated depreciation	(40,740)	(31,941)
Net property and equipment	16,122	23,631
TOTAL CURRENT ASSETS	$ 332,613	$ 269,845

LIABILITIES AND NET ASSETS

CURRENT LIABILITIES		
Accounts payable	$ 57,338	$ 14,773
Due to Iowa State Association of Counties	781	805
Compensated absences	5,561	8,938
Deferred revenue	105,475	101,083
Total current liabilities	169,155	125,599
Net assets - unrestricted	163,458	144,246
TOTAL LIABILITIES AND NET ASSETS	$ 332,613	$ 269,845

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

IOWA COUNTY ATTORNEYS CASE MANAGEMENT PROJECT
STATEMENTS OF REVENUES, EXPENSES AND CHANGES IN NET ASSETS
YEARS ENDED JUNE 30, 2012 AND 2011

	2012	2011
REVENUE		
Membership dues	$ 128,300	$ 111,960
Registration fees	3,920	5,700
Software maintenance fees	35,687	32,000
Interest income	606	864
Miscellaneous income	4,000	1,604
Total revenues	172,513	152,128
EXPENSES		
Salaries and related benefits	76,087	63,466
Software maintenance costs	29,161	30,508
Office expenses	6,822	9,331
Professional fees	12,697	9,879
Depreciation	8,799	9,968
Meeting expenses	6,908	5,699
Travel expenses	6,741	7,719
Insurance	2,067	863
Bad debts expense	3,045	10,355
Miscellaneous	974	654
Total expenses	153,301	148,442
INCREASE IN UNRESTRICTED NET ASSETS	19,212	3,686
UNRESTRICTED NET ASSETS, beginning of year	144,246	140,560
UNRESTRICTED NET ASSETS, end of year	$ 163,458	$ 144,246

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

IOWA COUNTY ATTORNEYS CASE MANAGEMENT PROJECT
STATEMENTS OF CASH FLOWS
YEARS ENDED JUNE 30, 2012 AND 2011

	2012	2011
CASH FLOWS FROM OPERATING ACTIVITIES		
Cash received from membership dues	$ 130,339	$ 223,589
Cash received from registration fees	3,920	5,700
Cash received from software maintenance fees	35,687	32,000
Cash received from interest income	606	864
Cash received from miscellaneous income	4,000	1,604
Cash paid to suppliers for goods and services	(22,366)	(93,238)
Cash paid to employees for services	(86,160)	(87,946)
Net cash provided by operating activities	66,026	82,573
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchases of property and equipment	(1,290)	(12,407)
Net increase in cash and cash equivalents	64,736	70,166
CASH AND CASH EQUIVALENTS, beginning of year	227,876	157,710
CASH AND CASH EQUIVALENTS, end of year	$ 292,612	$ 227,876
Reconciliation of operating income to net cash provided by operating activities:		
Increase in net assets	$ 19,212	$ 3,686
Adjustments to reconcile increase in net assets to net cash provided by operating activities:		
Depreciation	8,799	9,968
Net change in:		
Accounts receivable	(2,353)	71,323
Prepaid expenses	(3,188)	(7,167)
Accounts payable	42,565	(18,428)
Due to Iowa State Association of Counties	(24)	(354)
Compensated absences	(3,377)	(16,761)
Deferred revenue	4,392	40,306
Net cash provided by operating activities	$ 66,026	$ 82,573

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

NOTE A - ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Organization - Iowa County Attorneys Case Management Project ("ICACMP," or "Organization") was established under the provisions of Chapter 28E of the Iowa Code. The purpose of ICACMP is to provide a means through which representatives from the offices of interested Iowa county attorneys may cooperate and coordinate efforts to develop and make available case management programs that are more uniformly accepted, compatible and able to integrate with other local and state criminal justice agencies. The programs will be adapted to the special needs and requirements of Iowa county attorneys and provide for future development, improvement, and training in the use of case management programs for Iowa county attorneys.

The Organization's financial statements are prepared in conformity with accounting principles generally accepted in the United States of America as prescribed by the Governmental Accounting Standards Board.

Reporting entity - For financial reporting purposes, the Organization has included all funds, organizations, agencies, boards, commissions and authorities. The Organization 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 Organization are such that exclusion would cause the Organization's financial statements to be misleading or incomplete. The Governmental Accounting Standards Board (GASB) 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 Organization 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 Organization. The Organization has no component units which meet the GASB criteria.

Basis of Presentation - The accounts of the Organization are organized as an Enterprise Fund. Enterprise Funds are used to account for operations (a) financed and operated in a manner similar to private business enterprises, where the intent of the governing body is the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges or (b) where the governing body has decided periodic determination of revenues earned, expenses incurred and/or net income is appropriate for capital maintenance, public policy, management control, accountability or other purposes.

Measurement Focus and Basis of Accounting - The 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 met.

The Organization applies all applicable GASB pronouncements, as well as the following pronouncements issued on or before November 30, 1989, unless these pronouncements conflict with or contradict GASB pronouncements: Financial Accounting Standards Board Statements and Interpretations, Accounting Principles Board Opinions and Accounting Research Bulletins of the Committee on Accounting Procedure.

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

Measurement Focus and Basis of Accounting (Continued) - The Organization distinguishes operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with the Organization's principal ongoing operations. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

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 $295,000 at June 30, 2012. 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. This Chapter provides for additional assessments against the depositories to insure there will be no loss of public funds.

Accounts receivable - Accounts receivable consist primarily of amounts due from member counties. Management periodically reviews outstanding accounts receivable to determine whether an allowance for uncollectible accounts should be established.

Property and equipment - Property and equipment are stated at cost. The Organization capitalizes purchases of $1,000 or greater. Depreciation is provided by the straight-line method over the estimated economic useful lives of the assets, ranging from three to five years.

Compensated absences - Vacation and sick pay earned, but unused, is recorded as a liability in the financial statements. The liability for these compensated absences is calculated using current rates of pay.

Deferred revenue - Deferred revenue consists primarily of dues payments collected in the current fiscal year for the subsequent fiscal year.

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

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.

NOTE B - AGREEMENT WITH THE IOWA STATE ASSOCIATION OF COUNTIES

The Organization has an agreement with the Iowa State Association of Counties (ISAC) whereby ISAC provides the Organization with office space, clerical support, telephone services, use of its office-related equipment, and insurance. The Organization reimburses ISAC for these costs on a periodic basis. Amounts paid or accrued to ISAC under the agreement totaled $4,074 and $3,368 for fiscal year 2012 and 2011, respectively.

NOTE C - RETIREMENT PLAN

The Organization 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 that 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.

During the fiscal year ended June 30, 2012, plan members were required to contribute 5.38% of their annual salary and the Organization was required to contribute 8.07% of annual covered payroll. During the fiscal year ended June 30, 2011, plan members were required to contribute 4.5% of their annual salary and the Organization was required to contribute 6.95% of annual covered payroll. Contribution requirements are established by State statute. The Organization's contribution to IPERS for the year ended June 30, 2012 and 2011 was $5,129 and $4,368, respectively.

NOTE D - FUNCTIONAL EXPENSES

Allocations of expenses are made by direct assignment of costs to functional categories where a direct relationship existed. Other common expenses have been allocated to program expense based upon reasonable use estimates. Salaries and related benefits have been allocated directly to program expenses based upon estimated time spent on program activities.

Following is a summary of the Organization's functional expenses for the years ended June 30, 2012 and 2011:

	2012	2011
Program expenses	$ 86,499	$ 73,559
Fundraising costs	-	-
General and administration	66,802	74,883
TOTAL	$ 153,301	$ 148,442

NOTE E - RISK MANAGEMENT

The Organization 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. Settled claims from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years. The Organization assumes liability for any deductibles and claims in excess of coverage limitations.

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Partners
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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
Iowa County Attorneys Case Management Project

We have audited the financial statements of Iowa County Attorneys Case Management Project as of and for the year ended June 30, 2012, and have issued our report thereon dated October 17, 2012. We conducted our audit 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 of the United States.

Internal Control over Financial Reporting

The management of the Iowa County Attorneys Case Management Project is responsible for establishing and maintaining effective internal control over financial reporting. In planning and performing our audit, we considered Iowa County Attorneys Case Management Project's 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 Iowa County Attorneys Case Management Project's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Organization's 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 or deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's 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 first paragraph of this section and was not designed to identify all deficiencies in internal control over financial report that might be deficiencies, 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.

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Compliance and Other Matters

As part of obtaining reasonable assurance about whether Iowa County Attorneys Case Management Project's financial statements are free of 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 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 noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

This report is intended solely for the information and use of management, members and the Board of Directors 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.

McGowen, Hurst, Clark + Smith, P.C.

West Des Moines, Iowa
October 17, 2012

IOWA COUNTY ATTORNEYS CASE MANAGEMENT PROJECT
SCHEDULE OF FINDINGS
YEAR ENDED JUNE 30, 2012

Findings Related to the Financial Statements

Internal Control deficiencies

No material weaknesses were identified.

Instances of non-compliance

No matters were noted.

Other findings related to required statutory reporting

No matters were noted.