



OFFICE OF AUDITOR OF STATE
STATE OF IOWA

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NEWS RELEASE

FOR RELEASE

February 12, 2021

Contact: Ernest Ruben
515/281-5834

Auditor of State Rob Sand today released an agreed-upon procedures report to the Chickasaw County Emergency Management Agency, Public Health, and Conservation Departments. The report covers the period July 1, 2017 through June 30, 2019.

Sand reported eleven findings related to the receipt and disbursement of taxpayer funds. They are found on pages 7 through 13 of this report. The findings address issues such as commingling private non-profit Chickasaw Rescue Association funds with County Rescue Squad funds, the lack of signatures on certain Chickasaw County Board of Health minutes, questionable and unsupported disbursements, free use of County owned land in violation of Article III, Section 31 of the Iowa Constitution and the lack of written agreements for rent of County owned land. Sand provided the County with recommendations to address each of the findings.

A copy of the agreed-upon procedures report is available for review on the Auditor of State's web site at <https://auditor.iowa.gov/audit-reports>.

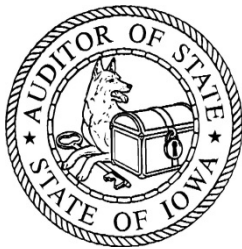
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**CHICKASAW COUNTY EMERGENCY MANAGEMENT AGENCY,
PUBLIC HEALTH, AND CONSERVATION DEPARTMENTS**

**AUDITOR OF STATE'S INDEPENDENT REPORT
ON APPLYING AGREED-UPON PROCEDURES**

**FOR THE PERIOD
JULY 1, 2017 THROUGH JUNE 30, 2019**

**Chickasaw County Emergency Management Agency,
Public Health, and Conservation Departments**



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January 12, 2021

Officials of Chickasaw County
New Hampton, Iowa

Dear Board Members:

I am pleased to submit to you the agreed-upon procedures report for the Chickasaw County Emergency Management Agency (EMA), Public Health, and Conservation Departments, for the period July 1, 2017 through June 30, 2019. The agreed-upon procedures engagement was performed upon request of the Chickasaw County Board of Supervisors and in accordance with Chapter 11.6 of the Code of Iowa and the attestation standards established by the American Institute of Certified Public Accountants and the standards for attestation engagements contained in Government Auditing Standards.

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

Sincerely,

A handwritten signature in black ink that reads "Rob Sand". The signature is stylized and cursive.

Rob Sand
Auditor of State

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Chickasaw County

Officials

(Before January 2019)

<u>Name</u>	<u>Title</u>	<u>Term Expires</u>
Daniel Carolan	Board of Supervisors	Jan 2019
Tim Zoll	Board of Supervisors	Jan 2019
Jacob Hackman	Board of Supervisors	Jan 2021
Steve Geerts	Board of Supervisors	Jan 2021
David Tilkes	Board of Supervisors	Jan 2021
Martin Hemann	County Sheriff	Jan 2021
A.J. Seely	Emergency Management Director	Indefinite
Brian Moore	Conservation Director	Indefinite
Kathy Babcock	Public Health Director	Indefinite

(After January 2019)

Jacob Hackman	Board of Supervisors	Jan 2021
Steve Geerts	Board of Supervisors	Jan 2021
David Tilkes	Board of Supervisors	Jan 2021
Jason Byrne	Board of Supervisors	Jan 2023
Tim Zoll	Board of Supervisors	Jan 2023
Martin Hemann	County Sheriff	Jan 2021
A.J. Seely	Emergency Management Director	Indefinite
Brian Moore	Conservation Director	Indefinite
Kathy Babcock	Public Health Director	Indefinite



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Rob Sand
Auditor of State

Auditor of State's Independent Report on Applying Agreed-Upon Procedures

To the Officials of Chickasaw County:

We performed the procedures below which were agreed to by Chickasaw County solely to assist Chickasaw County in evaluating certain compliance and accounting requirements for the Chickasaw County Emergency Management Agency (EMA), Public Health, and Conservation Departments for the period July 1, 2017 through June 30, 2019. Chickasaw County's management is responsible for compliance with these requirements and for the County's records.

This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and the standards for attestation engagements contained in Government Auditing Standards, issued by the Comptroller General of the United States. The sufficiency of these procedures is solely the responsibility of those parties specified in the report. Consequently, we make no representation regarding the sufficiency of the procedures described below, either for the purpose for which this report has been requested or for any other purpose.

The procedures we performed are summarized as follows:

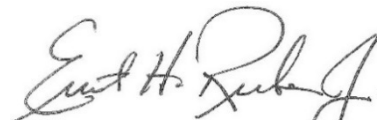
1. We obtained an understanding of the relationship between the County EMA, the County Rescue Squad and the Chickasaw Rescue Association.
2. We reviewed information from the Iowa Secretary of State's web site to determine if the Chickasaw Rescue Association was an active, legally separate private non-profit organization.
3. We observed County Rescue Squad bank statements to determine if the tax identification number (TIN) belongs to the County.
4. We traced selected County Rescue Squad, EMA and Public Health Department disbursements to proper support and reviewed them for compliance with the public purpose criteria established by Article III, Section 31 of the Constitution of the State of Iowa.
5. We obtained an understanding of the rental process and rental agreements for County owned Conservation Department land to determine if the agreements were in writing and approved by the Board of Supervisors and if receipts are properly recorded by the County Conservation Department.
6. We compared County Public Health Department receipts and disbursements to budgeted receipts and disbursements for compliance with County approved appropriations.
7. We observed selected County Public Health Board meeting minutes for compliance with Chapter 21 of the Code of Iowa.
8. We scanned selected County Public Health grant agreements and reimbursements to determine reimbursement requests are properly supported.

Based on the performance of the procedures described above, we identified various findings and recommendations for the County. Our findings and recommendations are described in the Detailed Findings and Recommendations section of this report. Unless reported in the Detailed Findings and Recommendations, items of non-compliance were not noted during the performance of the specific procedures listed above.

We were not engaged to and did not conduct an examination or review, the objective of which would be the expression of an opinion or conclusion, respectively, on specific accounting records and related information of the County, including compliance with specific Code of Iowa requirements. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

The purpose of this report is to report certain agreed-upon procedures and the resulting findings and recommendations pertaining to selected compliance and accounting requirements and related information of the Chickasaw County Emergency Management Agency, Public Health, and Conservation Departments. This report is not suitable for any other purpose.

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



Ernest H. Ruben, Jr., CPA
Director

January 12, 2021

Detailed Findings and Recommendations

Chickasaw County Emergency Management Agency,
Public Health, and Conservation Departments

Detailed Findings and Recommendations

For the period July 1, 2017 through June 30, 2019

- (A) County Rescue Squad and Chickasaw Rescue Association – The County Rescue Squad operates within the Chickasaw County Emergency Management Agency (EMA) and is staffed by volunteers. The County Rescue Squad maintains a bank account separate from the County. This separate account was established to account for fundraising activities to purchase equipment for the Rescue Squad. The activity in this account does not run through the EMA budget, appropriations or disbursement approval and publishing process required by Chapters 29C.17(5) and 331.506 of the Code of Iowa and disbursements from the account are not filed with and properly audited by the Board of Supervisors before payment in accordance with Chapter 331.501(7) and (8) of the Code of Iowa.

The Chickasaw Rescue Association is a private non-profit corporation established in 2001 to support the County Rescue Squad. On August 6, 2018, the Rescue Association closed its bank accounts and transferred a balance of \$6,562 to the County Rescue Squad bank account. Since then the Rescue Association has deposited proceeds from fundraising activities into this County account and, according to EMA officials, has been operating the account as if it belongs to the Chickasaw Rescue Association.

Checks issued from this account are dual signed by the Director of the Emergency Management Agency (EMA) and an officer of the Chickasaw Rescue Association. Bank cash withdrawals are completed by the EMA Director or Deputy Director. Because the County Rescue Squad bank account is a County bank account, all cash receipts and disbursements of the County Rescue Squad account are solely County funds and the Chickasaw Rescue Association should have no ability to access funds in the account or act as a co-signer on checks issued on the account.

Recommendation – The County Rescue Squad is part of the County EMA. Accordingly, the bank account held by the Rescue Squad belongs to the EMA, a department of Chickasaw County. The EMA, including the County Rescue Squad, should not commingle operations with the private non-profit Chickasaw Rescue Association. The private, non-profit Association should have no access to this account and should be immediately removed as a co-signer on the account. The Association should maintain its own accounts which separately account for Association activity.

Furthermore, Chapter 331.552 of the Code of Iowa states, in part, the County Treasurer shall “keep a true account of all receipts and disbursements of the County.” To provide better financial control and compliance with Iowa Code, the Rescue Squad bank accounts should be closed, and the Rescue Squad balance should be deposited with the County Treasurer.

- (B) Sales Tax – According to the Iowa Department of Revenue, nonprofit entities are not automatically exempt from paying sales tax on goods and taxable services and a nonprofit entity is treated the same as any other person for sales and use tax purposes.

During the period July 1, 2017 through June 30, 2019 we observed certain disbursements and noted the following:

- On January 4, 2018, using an online vendor account belonging to EMA, the Rescue Association purchased a rear-view safety camera system for the EMA at a total cost of \$199. The on-line vendor invoice also included purchases by the County EMA, and the invoice was paid by the County EMA and the Rescue Association. This transaction permitted the Rescue Association to avoid paying sales tax on the purchase.

Chickasaw County Emergency Management Agency,
Public Health, and Conservation Departments

Detailed Findings and Recommendations

For the period July 1, 2017 through June 30, 2019

- On August 13, 2018, the Rescue Association inappropriately used the County EMA credit card to purchase uniforms totaling \$1,186. It is uncertain whether the Rescue Association paid sales tax on this purchase since no invoice was retained. See also Comment D.
- On June 21, 2019, late fees and interest totaling \$38 was paid from the County Rescue Squad bank account to the County EMA credit card issuer.

Recommendation – The Chickasaw Rescue Association should consult with the Iowa Department of Revenue regarding its exemption from paying sales tax. The County EMA should establish procedures to ensure timely payment of credit card bills to avoid late fees and interest charges.

- (C) Questionable Disbursements – In accordance with Article III, Section 31 of the Iowa Constitution and an Attorney General’s opinion dated April 25, 1979, public funds may only be spent for public benefit. Certain disbursements were noted which we believe may not meet the requirements of public purpose as defined in the Attorney General’s opinion since the public benefits to be derived have not been clearly documented. These disbursements are detailed as follows:

Paid to	Date	Purpose	Amount
<u>Rescue Squad Account:</u>			
Kakery	9/10/2018	Four sheet cakes for 40th anniversary	\$ 235
Cash	11/17/2018	\$50 cash allowance for out of town training for six members	300
The Pub at Pinicon	1/23/2019	Holiday party	732
Blue Iris	1/24/2019	Funeral flowers	53
WorkPlacePro	2/11/2019	T-shirts	521
Blue Iris	2/11/2019	Funeral flowers	50
			1,891
<u>Emergency Management Agency Fund:</u>			
Kwik Star	9/5/2017	Meal (no justification)	6
Pancheros	9/5/2017	Meal (no justification)	11
Buffalo Wild Wings	9/5/2017	Meal (no justification)	9
The Corner Store	9/6/2017	Drink (no justification)	1
Jimmy Johns	9/6/2017	Meal (no justification)	10
McDonalds	9/9/2017	Meal (no justification)	7
Hy Vee	9/14/2017	Meal (no justification)	9
Kwik Star	9/14/2017	Meal (no justification)	6
Taco Johns	9/16/2017	Meal (no justification)	14
Casey's	9/18/2017	Meal (no justification)	11
Casey's	9/17/2017	Meal (no justification)	5
Fareway	4/18/2018	Food for Rescue Squad meeting	12
Fareway	4/18/2019	Food purchased as "gift to dispatchers"	97
Card Services	4/23/2019	Late fees	16
Amazon Capital Services credit card	6/29/2019	Late fees	15
			229
Total			\$ 2,120

Chickasaw County Emergency Management Agency,
Public Health, and Conservation Departments

Detailed Findings and Recommendations

For the period July 1, 2017 through June 30, 2019

The County's procedure for submission and payment of payroll and claims requires travel reimbursements to include the public purpose of the travel. Therefore, the claim is considered a questionable disbursement if it did not include the public purpose on the supporting documentation.

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 an improper purpose is very thin.

Beginning August 6, 2018, the Rescue Association receipts and disbursements were commingled with the County Rescue Squad. Because the funds of the legally separate Chickasaw Rescue Association and the County Rescue Squad were commingled, we cannot determine the source from which these disbursements were paid. Accordingly, once commingled, the funds are considered to be public funds. In addition, per the Chickasaw Rescue Association Articles of Incorporation, the purpose of the Association is "Exclusively for charitable, educational, religious or scientific purposes within the meaning of section 501(c)(3) of the Internal Revenue Code." These disbursements do not meet the stated purpose of the Association.

Recommendation – The County and the Emergency Management Commission should determine and document the public purpose served by these types of disbursements prior to authorizing any further payments. If this practice is continued, the County and Emergency Management Commission should establish written policies and procedures, including the requirements for proper public purpose documentation. The County and EMA should also establish procedures to ensure compliance with the County's policy requiring travel claims include documentation of public purpose. The policy should be modified to include repercussions of noncompliance, including the employee forgoing reimbursement.

- (D) Unsupported Disbursements – Invoices or other supporting documentation were not always available to support disbursements and certain credit card disbursements were supported by credit card receipts, not by an itemized vendor receipt. The purpose for each disbursement was determined through discussions with the EMA Director and descriptions on the disbursement claim form.

Paid to	Date	Purpose	Amount
<u>Rescue Association:</u>			
Werties Uniforms	8/13/2018	Uniforms	\$ 1,186
<u>Emergency Management:</u>			
Casey's	3/19/2019	Food for training	21
Kwik Star	3/26/2019	Gasoline	40

Recommendation – All disbursements should be supported by an itemized vendor invoice or other supporting documentation. Purchases made with credit cards should be supported by original vendor receipts and the original receipts should be reconciled to the monthly statements.

Chickasaw County Emergency Management Agency,
Public Health, and Conservation Departments

Detailed Findings and Recommendations

For the period July 1, 2017 through June 30, 2019

- (E) Deposits – As previously stated, because the Chickasaw County Rescue Squad and the Chickasaw Rescue Association commingled funds, we are unable to separately identify receipts and disbursements. We observed cash withdrawals from the County Rescue Squad bank account for fundraisers as follows: \$500 on September 7, 2017 for a motorcycle rally and \$2,300 on May 18, 2018 and June 6, 2019 for the Heartland Days festivals. We observed deposits on September 19, 2017, June 14, 2018 and June 10, 2019 for \$713, \$9,885 and \$9,160, respectively, however, no records of sales or donations were available to support the deposits. In addition, support for a \$535 donation on September 4, 2017 was not retained.

Recommendation – The County Rescue Squad and the Chickasaw Rescue Association should maintain and retain fundraising and donation records. Information regarding fundraisers should clearly state the organization operating the fundraiser and the purpose for the fundraiser. Fundraising records and proceeds of the Chickasaw Rescue Association should be maintained separate from the County EMA and the County Rescue Squad. One person should sign for the receipt of cash for the fundraising event. Dual custody of cash should be maintained during the event and all cash and checks should be counted and verified by two people immediately after the event and deposited as soon as possible. All documentation to support the event and deposits should be retained.

- (F) Taxable Wages – The County pays volunteer members of the County Rescue Squad for rescue calls made during the calendar year. If total payments for the calendar year are greater than \$600, the County Auditor issues Internal Revenue Service (IRS) Form 1099 to the volunteer to report the wages. One County Rescue Squad member was also a county employee; however, the County did not include rescue call wages in the employee's taxable wages, as required.

Recommendation – The County should ensure all rescue call wages paid to County employees are properly included in the employee's gross wages and ensure the proper withholding of Federal and State taxes and IPERS contributions. The County should contact the IRS, the Iowa Department of Revenue and IPERS to determine the disposition of the unreported and unpaid Federal and State payroll taxes and IPERS contributions.

- (G) County Conservation Board – The County Conservation Board entered into verbal agreements with a local farmer for the free use of crop land owned by the County. Under the verbal agreements, land was allowed to be farmed in exchange for creating a six to eight row crop for a wildlife food plot. The verbal agreements were for land in Ringneck Haven and Gilmore Wapsi Access.

The County Board of Supervisors invited bids and approved contracts for crop cash rent for calendar years 2017 and 2018 on the Gilmore Wapsie Access, however Ringneck Haven was not bid either of those years. Further, the County did not invite cash rent bids on either Ringneck Haven or Gilmore Waspie Access for calendar year 2019.

Chickasaw County Emergency Management Agency,
Public Health, and Conservation Departments

Detailed Findings and Recommendations

For the period July 1, 2017 through June 30, 2019

The cropland acres according to the local United States Department of Agriculture office and the average cash rent per Iowa State University Extension and Outreach Department “Cash Rental Rates” web site and the potential cash rent fair value is as follows:

	Crop Year		
	2017	2018	2019
Ringneck Haven:			
Available (rented) cropland acres	29.77	29.77	29.77
Cash rental rates/acre per ISU			
Extension cash rent survey	\$ 241	244	239
Estimated fair value rent	\$ 7,175	7,264	7,115
Gilmore Wapsie Access:			
Available (rented) cropland acres	46.04	46.04	18.36
Cash rental rates/acre per ISU			
Extension cash rent survey	\$ 241	244	239
Estimated fair value rent	11,096	11,234	4,388
Rent received per competitive bid	\$ 12,790	12,790	-
Estimated fair value rent under (over) competetiveley bid rent	\$ (1,694)	(1,556)	4,388
Total			
Cropland acres rented	75.81	75.81	48.13
Cash rent/acre per ISU			
Extension cash rent survey	\$ 241	244	239
Estimated fair value rent	18,270	18,498	11,503
Rent received per competitive bid	\$ 12,790	12,790	-
Estimated fair value rent under competetiveley bid rent	\$ 5,480	5,708	11,503

Based on the above table, the County provided an estimated \$22,691 (\$5,480 + \$5,708 + \$11,503) of free use of County property for a private purpose. Free use of County owned property for private purposes violates Article III, Section 31 of the Iowa Constitution. Article III, Section 31 states, in part, “...no public money or property shall be appropriated for local, or private purposes, unless such appropriation, compensation, or claim, be allowed by two thirds of the members elected to each branch of the General Assembly.”

Also, Chapter 427.1(2) of the Code of Iowa states the property of a County, when devoted to public use and not held for pecuniary profit, shall not be taxed. A portion of the County owned property discussed above is rented for profit. However, property taxes were not assessed or paid on the private use of the public land.

Chickasaw County Emergency Management Agency,
Public Health, and Conservation Departments

Detailed Findings and Recommendations

For the period July 1, 2017 through June 30, 2019

Recommendation – The County should establish formal written agreements for the use of all County owned property. In addition, to ensure a fair price for the use of public property is received, the County should advertise and invite bids to rent County owned property. Furthermore, the County should assess and remit property tax on County owned property devoted to a private use.

Also, the County should consult legal counsel to determine the disposition of providing free use of County owned property to a private person in violation of Article III, Section 31 of the Iowa Constitution, including whether to recoup fair value from current and past renters who benefitted from the private use of public property.

- (H) County Board of Health Minutes – We observed five of twenty-six meeting minutes were not signed to authenticate the actions taken. Also, the meeting minutes did not indicate the vote of each member present as required by Chapter 21.3 of the Code of Iowa. Additionally, for fourteen of twenty-six meetings observed, there was no evidence of the date and time the agendas were posted, as required by Chapter 21.4 of the Code of Iowa.

Also, the Board did not include the reason for closed session by referencing to a specific exemption under Chapter 21.5 of the Code of Iowa, as required. The agendas for the August 14, 2018 and October 9, 2018 meetings included a reference to Chapter 21.5(1)(c) of the Code of Iowa to discuss pending litigation, however the minutes record did not include this information, as required.

Recommendation – Meeting minutes of the County Board of Health should be signed to authenticate the measures taken. Meeting minutes should be preceded by notice and should indicate the vote of each member present, as required. Closed sessions should comply with Chapter 21.5 of the Code of Iowa by including the specific Code of Iowa reference allowing the closed session in the meeting minutes.

- (I) County Board of Health Finance Committee Meeting – We observed the minutes record and the agenda from the September 23, 2019 Board of Health Finance Committee meeting and noted the meeting commenced at 10:00 am and included Jim Cook, Chairperson of the County Board of Health. We observed the minutes from the same day for the County Board of Supervisors meeting which noted Jim Cook arrived at 9:45 am and left at 10:55 am. This dual meeting attendance was also documented in a letter from the Chickasaw County Attorney to the Chickasaw County Board of Health as a violation of Chapters 21.3 and 21.4 of the Code of Iowa because the minutes either incorrectly reflect the time of the Board of Health Finance Committee meeting or a revised agenda was not posted, as required. The minutes records have not been corrected.

Recommendation – Agendas and meeting minutes should be accurate in compliance with Chapters 21.3 and 21.4 of the Code of Iowa. If a correction to the meeting time needs to be made, an amended agenda should be prepared and posted as required by Chapter 21.4 of the Code of Iowa. If a correction to the minutes is necessary, an amended minutes record should be prepared and approved.

Chickasaw County Emergency Management Agency,
Public Health, and Conservation Departments

Detailed Findings and Recommendations

For the period July 1, 2017 through June 30, 2019

- (J) Decategorization Grant – The Chickasaw County Public Health Department pays for treatment services monthly and the Iowa Department of Human Services (IDHS) provides decategorization (DCAT) grants to reimburse actual costs. We observed four invoices for services provided during fiscal year ending June 30, 2019 that were recorded as paid during the following fiscal year ending June 30, 2020. However, the request for reimbursement was submitted to the IDHS and the reimbursement was received and recorded by the County during the fiscal year ending June 30, 2019. The costs were reimbursed to the County before the County paid the vendor invoice. While the reimbursements from the IDHS were generally received within three months after the month of service, the invoices were not paid by the County until between four and ten months after the period of service end date, as shown below:

Period of Service Ended	Reimbursement Requested	Grant Proceeds Received from the IDHS	Invoice Paid by the County	Amount
Sept 2018	Oct 18, 2018	Dec 7, 2018	July 9, 2019	\$ 2,375
Oct 2018	Nov 30, 2018	Jan 14, 2019	July 9, 2019	1,875
Jan 2019	Feb 14, 2019	Apr 16, 2019	July 9, 2019	1,875
Mar 2019	Apr 30, 2019	July 3, 2019	July 9, 2019	2,625

Recommendation – Invoices should be processed and paid timely. The DCAT grant is a reimbursement basis grant. Accordingly, reimbursement of costs should be requested only after the payment for services has been made. The County should consult the IDHS to determine disposition of this matter.

- (K) Tobacco Grant – We observed the same tobacco grant invoice paid by the County on both the February and March 2018 request for reimbursement from the State of Iowa, resulting in an overpayment of \$397 to the County.

Recommendation – Grant requests for reimbursement should be independently reviewed to ensure there are no duplicate invoices for reimbursement. The County should consult with the Iowa Department of Public Health regarding this matter and return the overpayment to the State of Iowa.

Chickasaw County Emergency Management Agency,
Public Health, and Conservation Departments

Staff

This engagement was performed by:

Ernest H. Ruben, Jr., CPA, Director
Katherine L. Rupp, CPA, Manager
Selina V. Johnson, CPA, Senior Auditor II