



OFFICE OF AUDITOR OF STATE
STATE OF IOWA

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Des Moines, Iowa 50319-0004

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Rob Sand
Auditor of State

March 15, 2021

Sheriff Chad Sheehan
Woodbury County
Law Enforcement Center
407 7th Street
Sioux City, IA, 51101

To the Board of Supervisors and
Sheriff Sheehan:

We are pleased to confirm our understanding of the procedures we will provide the Woodbury County Sheriff's Office (Department). You have requested we review Department operations, ~~including~~ the sale and trade-in of Department vehicles. Our testing procedures will cover fiscal years 2018 through 2020. If we determine improper actions were taken during fiscal year 2018, we will extend our procedures to include fiscal years 2016 and 2017 or until we determine there was not improper action taken or until the period for which reliable records are no longer available.

involving
PS
3/17/21

Objective

The objective of our engagement is to address Department operations and allegations/concerns that have come to your attention regarding the sale and trade-in of vehicles owned by your Department. We will assess controls and conditions in the Department to determine if additional risks are present and if it is necessary to evaluate additional transaction cycles/risk areas.

We will review selected records related to the sale and trade-in of the vehicles to determine propriety and whether adequate records are maintained. Our engagement will include examination techniques, which include, but are not limited to, examination of books and records, interviews of appropriate individuals, and other evidence gathering procedures as necessary. Based on the condition of records available, it is possible we may not be able to provide assurance at the completion of our testing that all improper transactions were identified.

We will provide a report on our findings, if any, regarding the procedures performed. If, for any reason, we are unable to complete any procedures, we will describe all restrictions on the performance of the procedures in our report. The report, which will not include opinions on financial statements, will include a statement the purpose of the report is to address the allegations/concerns identified by you. The report will also include any resulting recommendations pertaining to selected accounting records, Department policies and procedures, County policies and procedures, and, if applicable, the *Code of Iowa* or federal requirements.

Our report will contain a paragraph indicating that had we performed additional procedures, other matters might have come to our attention that would have been reported to you. If we become aware the Department is subject to an audit requirement not encompassed in the terms of this engagement letter, we will communicate to you the procedures we performed may not satisfy the relevant legal, regulatory or contractual requirements the Department is subject to.

General

This engagement includes examining Department records and transactions for propriety. Therefore, our procedures will involve judgment about the number of transactions to be examined and the areas to be reviewed.

Because of the inherent limitations of the engagement, combined with the inherent limitations of internal control and because we will not perform a detailed examination of all transactions of the

Department, there is a risk additional improper disbursements and/or undeposited collections may exist and not be detected by us. However, we will inform the appropriate level of management of any fraudulent financial reporting or misappropriation of assets which come to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential, and of any material abuse which comes to our attention. Our responsibility as independent accountants is limited to the period covered by our procedures and does not extend to any later periods for which we are not engaged.

Internal Control

Our procedures will include obtaining an understanding of the Department and its environment, including internal control. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed.

Our procedures are not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. Accordingly, we will express no such opinion. However, we will communicate to management and those charged with governance any matters involving internal control and its operations.

Compliance

As part of our procedures, we will perform tests of the Department's compliance with provisions of applicable laws, regulations, contracts and grant agreements, and other matters which are significant to this engagement. We will inform you of any violations of laws or governmental regulations that come to our attention during our procedures, unless clearly inconsequential. However, the objective of our procedures is not to provide an opinion on overall compliance and we will not express such an opinion in our report.

Management Responsibilities

Management is responsible for designing, implementing, establishing and maintaining effective internal controls, including evaluating and monitoring ongoing activities to help ensure appropriate goals and objectives are met, following laws and regulations and ensuring management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contract and grant agreements and other matters. You are also responsible for the selection and application of accounting principles.

Management is also responsible for maintaining adequate financial records, making all financial records and related information available to us and for the accuracy and completeness of the information. You are also responsible for providing us with access to all information of which you are aware is relevant to the engagement and providing us with unrestricted access to persons within the Department from whom we determine it is necessary to obtain information and/or documentation.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud and for informing us about all known or suspected fraud affecting the Department involving (a) management, (b) employees who have significant roles in internal control and (c) others where the fraud could have a material effect on the financial data. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the Department received in communications from employees, former employees, grantors, regulators or others. In addition, you are responsible for identifying and ensuring the Department complies with applicable laws, regulations, contracts and grant agreements and other matters and for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts or grant agreements and other matters or abuse we may report.

Management is responsible for establishing and maintaining a process for tracking the status of findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, previous agreed-upon procedures, previous performance audits or other engagements or studies related to the objectives discussed in the Objective section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, agreed-upon procedures, performance audits or other engagements or studies.

Other Matters

We will provide an electronic copy of our report to the Department and other officials prior to the issuance of the report. A copy will also be provided to the Department after the report has been issued, however, management is responsible for distribution of the report. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our report are to be made available for public inspection.

The documentation for the engagement will be retained for a minimum of six years after the report release date or for any additional period requested by regulators or other interested parties. If we are aware a federal awarding agency or entity is contesting a finding, we will contact the party(ies) contesting the findings for guidance prior to destroying the documentation.

If it becomes necessary for our staff to work on site at the Department, we request you provide a high speed internet connection, if one is available and allowed by the security policies, for each of our staff members or permission to connect a switch to a single connection if that is available. We will use that connection to establish an SSL VPN connection to our network. If no internet connection is available, we may request permission to use a Verizon Hot Spot at your location to obtain an internet connection.

Billing

At the completion of the engagement, a bill will be submitted to your Department based on the time necessary to perform the procedures at hourly rates for individual staff levels, necessary travel expenses at rates governed by State regulations, and other costs. The time necessary to perform the procedures depends significantly on the activities conducted by the Department and the internal controls the Department establishes over its activities, and the availability of records.

You may request we perform additional services not addressed in this engagement letter. If this occurs, we will communicate with you regarding the scope of the additional services and the estimated fees. We also may issue a separate engagement letter covering the additional services. In the absence of any written communication from us documenting such additional services, our services will continue to be governed by the terms of this engagement letter.

We appreciate the opportunity to be of service to the Sheriff's Office and believe this letter accurately summarizes the significant terms of our engagement to perform the procedures. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, we ask that you submit it to the Board of Supervisors for approval. Upon adoption, please sign the enclosed copy and return it to us, along with minutes from the Board of Supervisors meeting formally approving the terms.

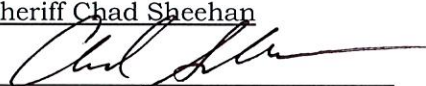
Regards,

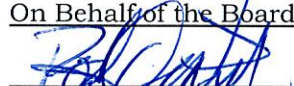


Rob Sand
Auditor of State

RESPONSE:

This letter correctly sets forth the understanding of management.

Sheriff Chad Sheehan
By: 
Title: Sheriff
Date: 3/16/21

On Behalf of the Board of Supervisors

CHAIRMAN
MAR 16 2021

Date motion to hire our office was approved
Please include a copy of the approved motion

3/9/21

Board Meetings

2021-03-09 Board of Supervisors Meeting

MARCH 9, 2021, TENTH MEETING OF THE WOODBURY COUNTY BOARD OF SUPERVISORS

[Print](#)

The Board of Supervisors met on Tuesday, March 9, 2021 at 4:00 p.m. Board members present were Radig, Ung, Monson, De Witt, and Wright. Staff members present were Karen James, Board Administrative Assistant, Melissa Thomas, HR Director, Joshua Widman, Board Attorney, Dennis Butler, Budget/Tax Analyst, and Patrick Gill, Auditor/Clerk to the Board.

Motion by Monson second by Ung to go into closed session per Iowa Code Section 21.5(1)(c). Carried 5-0 on a roll-call vote.

Motion by De Witt second by Ung to go out of closed session per Iowa Code Section 21.5(1)(c). Carried 5-0 on a roll call vote.

The regular meeting was called to order with the Pledge of Allegiance to the Flag and a Moment of Silence.

Kevin Grieme, Siouxland District Health Director, provided an update on the COVID-19 vaccination effort.

Motion by Monson second by De Witt to approve the agenda for March 9, 2021. Carried 5-0. Copy Filed.

Motion by Radig second by De Witt to approve the following items by consent:

To approve minutes of the March 2, 2021 meeting. Copy filed.

To approve the claims totaling \$885,608.88. Copy filed.

To approve an application for a 12-month, Class C Liquor License with Outdoor Service and Sunday sales privileges for the Anthon Golf Course, effective 04/01/21 through 03/31/22. Copy filed.

To receive Juvenile Detention February population report. Copy filed.

To approve the appointment of James Drury, Asst. County Attorney, County Attorney Dept., effective 03-15-21, \$71,131/year. Job Vacancy Posted 01-13-21. Entry Level Salary: \$61,508-\$71,131/year.; the reclassification of Ryan Chytka, Environmental Project Supervisor, Building Services Dept., effective 03-19-21, \$74,550.64/year, 4%=\$2,867.33/yr. Per Wage Plan Matrix, 3 year Salary Increase.; the reclassification of Devin Groenhagen, Sheriff Deputy, County Sheriff Dept., effective 03-27-21, \$29.23/hour, 16%=\$4.09/hr. Per CWA Deputy Sheriff Contract agreement, from Class 2 to Class 1.; and reclassification of Lisa Stewart, Clerk II, County Treasurer Dept., effective 03-27-21, \$20.05/hour, 5.4%=\$1.04/hr. Per AFSCME Courthouse Contract agreement, from Grade 3/Step 3 to Grade 3/Step 4. Copy filed.

To approve the lifting of tax suspension for petitioners who failed to re-certify their income or income does not qualify for continued tax suspension. Copy filed.

To approve the re-appointment of Mark Monson as the SW Rural Representative and Shelly Sorensen as the Financial representative to the Community Action Agency Board of Directors. Copy filed.

To approve the underground utility permit for Lumen (Centurylink). Copy filed.

Carried 5-0, Monson abstained from the re-appointment of Mark Monson as the SW Rural Representative.

Motion by De Witt second by Ung to approve \$10,000 from gaming to remodel the Auditor's office. Carried 5-0. Copy filed.

A public hearing was held at 4:45 p.m. for proposed maximum tax levy. The Chairperson called on anyone wishing to be heard.

Motion by De Witt second by Wright to close the public hearing. Carried 5-0.

Motion by Ung second by Monson to approve the proposed maximum tax levy. Carried 5-0. Copy filed.

A public hearing was held at 4:45 p.m. for 2nd reading for ordinance for Zoning District Map amendment to re-zone GIS parcel #894634100004 owned by Gilbert C Holmes Irrevocable Trust to Agricultural Estates. The Chairperson called on anyone wishing to be heard.

Motion by De Witt second by Radig to close the public hearing. Carried 5-0.

Motion by Radig second by De Witt to conduct the second reading, waive the 3rd reading and adopt a Zoning District designation mapping amendment to the Woodbury County, Iowa, Zoning Ordinance #55 to re-zone GIS parcel #894634100004 to Agricultural Estates. Carried 5-0. Copy filed.

Motion by Monson second by Ung to approve an engagement letter provided by the Office of the Auditor of State of Iowa. Carried 5-0. Copy filed.

The Board heard reports on committee meetings.

Pat Benjamin, approached the Board with a concern about an order to remove an obstruction in the right of way.

Board concerns were heard.

The Board adjourned the regular meeting until March 16, 2021.

Meeting sign in sheet. Copy filed.