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OSCEOLA COUNTY

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### NEWS RELEASE

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De Noble, Austin & Company PC, Certified Public Accountants, today released an audit report on Osceola County, Iowa.

Osceola County's governmental activities revenues for the fiscal year ended June 30, 2022 were \$11,853,457, compared to \$10,595,783 for the fiscal year ended June 30, 2021, an increase of \$1,257,674 or 11.87%. The primary reason for the increase was due to drainage assessments increasing by \$1,253,121.

Osceola County's governmental activities expenses for the fiscal year ended June 30, 2022 were \$10,005,179, compared to \$9,645,027 for the fiscal year June 30, 2021, an increase of \$360,152, or 3.73%. The "non-program current" function expenses increased by \$981,269, or 320.62%; the "capital projects" function expenses decreased by (\$541,331), or 84.17%; and all other expense functions decreased in total by a net amount of (\$79,786).

De Noble, Austin & Company PC reported twenty-one findings related to the County's operations, which includes the receipt and expenditure of taxpayer funds. They are found on pages 99 through 111 of this report. The findings address issues such as lack of segregation of duties; maintenance of inventory issues; lack of policies for inventory and information systems; lack of job rotations; reconciliations of ambulance records; material amounts not being properly recorded in the County's financial statements; the need to establish a higher level of oversight by management over internal control and compliance procedures; payroll procedures issues; disbursement procedures issue; recordkeeping for capital assets; disbursements function was exceeded before a budget amendment was approved; not all disbursements were supported by an actual receipt/invoice (a credit card slip with no detailed support is insufficient); business transactions with certain related parties over statutory limits were not properly entered into through competitive bidding; the depository resolution was exceeded and the resolution was not updated for a change in a bank's name; presentation of the Treasurer's annual report; and deficit financial positions for a few TIF Funds. De Noble, Austin & Company PC provided the County with recommendations to address each of these findings.

Seventeen of the findings discussed above are repeated from the prior year. The County Board of Supervisors have a fiduciary responsibility to provide oversight of the County's operations and financial transactions. Oversight is typically defined as the "watchful and responsible care" a governing body exercises in its fiduciary capacity.

Osceola County's audit report also includes financial data and information about the Osceola County Public Safety Commission (a legally separate 28E organization). A copy of the audit report is available for review on the Auditor of State's web site at [Audit Reports – Auditor of State](#).