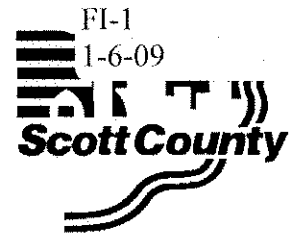


**OFFICE OF THE COUNTY ADMINISTRATOR**  
600 West 4th Street  
Davenport, Iowa 52801-1030

Ph: (563) 326-8702 Fax: (563) 328-3285  
www.scottcountyiowa.com  
E-Mail: [admin@scottcountyiowa.com](mailto:admin@scottcountyiowa.com)

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January 2, 2009

TO: Board of Supervisors

FROM: Craig Hufford, Financial Management Supervisor  
Sarah Kautz, Budget Manager  
Wes Rostenbach, Accounting and Tax Manager  
Dee F. Bruemmer, County Administrator

SUBJ: Quarterly Status Report from the Financial Review Committee on Various Financial Management Improvements – December 2008

The Financial Review Committee (FRC) consisting of Craig Hufford, Financial Management Supervisor in the Treasurer's Office, Sarah Kautz, Budget Manager, Wes Rostenbach, Accounting and Tax Manager in the Auditor's Office, and Dee F. Bruemmer, County Administrator reports quarterly to the Board on the status of various financial management improvements.

Attached to this memo are the following status reports:

- FY2007-08 Audit Management Letter Comments

Please contact us should you have any questions regarding this memo or the attached status report.

Attachment

cc: All County Departments and Offices  
McGladrey & Pullen, LLP

**2007-08 MANAGEMENT LETTER COMMENTS**  
**December 2008**

SUBJECT	RESPONSIBILITY	TIMEFRAME
<p>1. <b>Comment:</b> The County does not have an adequate segregation of duties over the revenue transition cycle and the cash disbursement cycle in the Sheriff's department</p> <p><b>Recommendation:</b> We recommend removing access of the signature stamp from the individuals performing the check writing function. Also we recommend an individual independent of the cash reconciliation process review the reconciliations and bank statements for completeness</p> <p><b>Current Status:</b> The Sheriff's Department will review the system and will consider the above mentioned recommendations.</p>	Administration/Sheriff	March 2009
<p>2. <b>Comment:</b> County Treasurer Report – According to Chapter 349.13(3) of the Code of Iowa, the County Treasurer shall publish a report of the receipts, disbursements and ending cash balances of each fund with the warrant/checks outstanding against each fund. During the year ended June 30, 2008, this report was not published.</p> <p><b>Recommendation:</b> The County should prepare and publish the report per the requirements of the code.</p> <p><b>Current Status:</b> We will obtain the necessary documentation and prepare the report as required by the code. The report will be published in the same media used for other publications of the County.</p>	Administration/ Treasurer/Auditor	March 2009