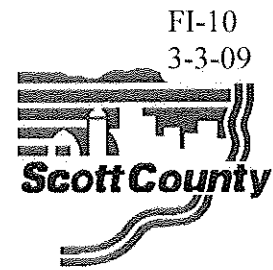


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February 23, 2009

TO: Board of Supervisors

FROM: Dee F. Bruemmer
County Administrator

SUBJECT: Appointment of Auditors for All Gambling Non-Profit Sponsoring
Organizations in Scott County

In June of 2004, the Board adopted a resolution approving the appointment of audit firms for the Bettendorf and Davenport Isle of Capri gaming operations. This approval is a requirement by State law. The Isle has requested the Board to update this resolution naming Ernst and Young the audit firm for both operations. The resolution is attached.

THE COUNTY AUDITOR'S SIGNATURE CERTIFIES
THAT THIS RESOLUTION HAS BEEN FORMALLY
APPROVED BY THE BOARD OF SUPERVISORS ON

DATE

SCOTT COUNTY AUDITOR

RESOLUTION

SCOTT COUNTY BOARD OF SUPERVISORS

March 3, 2009

APPROVING THE APPOINTMENT OF ERNST AND YOUNG TO CONDUCT THE ANNUAL AUDIT FOR ALL GAMBLING NON-PROFIT SPONSORING ORGANIZATIONS IN SCOTT COUNTY

WHEREAS, on April 19, 2004, the Iowa Legislature passed House File 2302, which the Governor signed into law on May 6, 2004; and

WHEREAS, House File 2032 amends Iowa Code Chapter 99F.13 (2003) and provides that the Board of Supervisors of each county where gambling operations are conducted must select a certified public accountant licensed within the State of Iowa to conduct the annual audit of certain licensed gambling establishments within the county, specifically providing,

"99F13 ANNUAL AUDIT OF LICENSEE OPERATIONS. Within ninety days after the end of the licensee's fiscal year, the licensee shall transmit to the commission an audit of the financial transactions and condition of the licensee's total gambling operations, including an itemization of all expenses and subsidies. All audits shall be conducted by certified public accountants registered or licenses in the State of Iowa under Chapter 542 who are selected by the board of supervisors in the county in which the licensee operates.", and;

WHEREAS, the Scott County Board of Supervisors passed a resolution naming the auditing firm on July 1, 2004 and has now been requested by the licensee, Isle of Capri, to appoint Ernst and Young as the certified public account for both of their Scott County operations, and

WHEREAS, the certified public accounting firm of Ernst and Young is experienced in performing audits of gambling non-profit sponsoring organizations, is registered and/or licensed to perform such services in the State of Iowa and is currently performing such audits for all non-profit sponsoring organizations licensed in Scott County.

NOW THEREFORE BE IT RESOLVED BY the Scott County Board of Supervisors as follows:

- Section 1. The selection of the Ernst and Young certified public accounting firm to conduct the annual audit for all non-profit sponsoring organizations licensed in Scott County is hereby approved.
- Section 2. This selection of Ernst and Young firm shall remain in effect and renew automatically each year until the Board of Supervisors receives a request from either of the licensees to appoint another certified public accounting firm to perform the annual audits contemplated under Iowa Code Chapter 99F.13.
- Section 3. This resolution shall take effect immediately.