

JUL 22 2015

Item 14
08-11-15



July 21, 2015

Scott County Board of Supervisors
Administrative Center
600 West 4th Street
Davenport, Iowa 52801-1030

BOARD OF DIRECTORS

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Supervisors,

RE: 99F.13 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.

After seeking and reviewing bids from six local audit firms, the Scott County Regional Authority (SCRA) wishes to change from its current auditor and contract with a new auditor beginning with the year ending December 31, 2015. SCRA President Heather Brummel, Directors Anne Kuehl and Marcy Mendenhall, and Office Coordinator Karen Berneking, served as an audit committee. The audit committee recommended to the SCRA Board of Directors at their July 16, 2015 that the audit firm of Gablemann and Associates, P.C. be selected as the new audit firm.

The Scott County Regional Authority Board of Directors respectfully requests that the Scott County Board of Supervisors approve the firm of Gablemann and Associates, P.C., 630 River Drive, Suite 100, Bettendorf, Iowa to represent SCRA in future audits.

In the event that we can be of further assistance, please do not hesitate to contact us.

Sincerely,



Karen Berneking
Office Coordinator

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

DATE

SCOTT COUNTY AUDITOR

R E S O L U T I O N

SCOTT COUNTY BOARD OF SUPERVISORS

August 13, 2015

APPROVAL OF THE APPOINTMENT OF GABLEMANN AND ASSOCIATES, P.C.
TO CONDUCT THE ANNUAL AUDIT FOR SCOTT COUNTY REGIONAL AUTHORITY

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

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 has been asked by the Scott County Regional Authority who falls under this act to appoint the auditing firm of Gablemann and Associates, P.C. as the certified public accountant for their audit, and

WHEREAS, the certified public accounting firm of Gablemann and Associates, P.C. is registered and/or licensed to perform such services in the State of Iowa,

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

- Section 1. The selection of Gablemann and Associates, P.C. certified public accounting firm to conduct the annual audit for the Scott County Regional Authority in Scott County is hereby approved.
- Section 2. This selection of Gablemann and Associates, P.C. shall remain in effect and renew automatically each year until the Board of Supervisors receives a request from the Scott County Regional Authority 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.