



**OFFICE OF AUDITOR OF STATE**  
**STATE OF IOWA**

Rob Sand  
Auditor of State

State Capitol Building  
Des Moines, Iowa 50319-0004  
Telephone (515) 281-5834 Facsimile (515) 281-6518

March 11, 2022

Clarinda Community School District  
Nancy McKinnon, Director of Finance  
[nmckinnon@clarindacsd.org](mailto:nmckinnon@clarindacsd.org)

Dear Ms. McKinnon:

We have received your request for an extension to file the June 30, 2021, audit for Clarinda Community School District.

Chapter 11.6(6) of the Code of Iowa states "At the request of the governmental subdivision, the auditor of state may extend the nine-month time limitation upon a finding that the extension is necessary and not contrary to the public interest and that the failure to meet the deadline was not intentional." You have indicated the extension is necessary due to illness of the audit partner, Nancy Janssen, causing delays in the audit process.

Based on this information, we are granting an extension to June 30, 2022, as requested.

Sincerely,

A handwritten signature in black ink that reads "Rob Sand". The signature is stylized with a large "R" and "S".

Rob Sand

RS/dd

cc: [ashley@ncjcpaia.com](mailto:ashley@ncjcpaia.com)  
Nottle, Cornman & Johnson, P.C.