



OFFICE OF AUDITOR OF STATE
STATE OF IOWA

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NEWS RELEASE

FOR RELEASE _____ July 25, 2003 _____ Contact: Andy Nielsen
515/281-5515

Auditor of State David A. Vaudt today released a combined report on the eight Judicial District Departments of Correctional Services for the year ended June 30, 2002.

The eight Judicial District Departments of Correctional Services provide community-based correctional programs to Iowa's 99 counties throughout the state and have administrative offices in Waterloo, Ames, Sioux City, Council Bluffs, Des Moines, Cedar Rapids, Davenport, and Fairfield. The Iowa Department of Corrections provides the majority of the funding for the District Departments.

Total revenues ranged from \$4,235,269 at the Fourth Judicial District Department to \$15,487,842 at the Fifth Judicial District Department. Similarly, total expenditures ranged from \$4,033,996 at the Fourth Judicial District Department to \$15,298,310 at the Fifth Judicial District Department.

Vaudt made recommendations to strengthen internal controls and comply with statutory requirements at certain District Departments. The District Departments responded favorably to the recommendations.

A copy of the report is available for review at each of the Judicial District Departments or the Office of Auditor of State.

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**COMBINED REPORT OF RECOMMENDATIONS TO THE
EIGHT JUDICIAL DISTRICT DEPARTMENTS OF
CORRECTIONAL SERVICES**

JUNE 30, 2002

Office of
**AUDITOR
OF STATE**
State Capitol Building • Des Moines, Iowa



David A. Vaudt, CPA
Auditor of State

0375-0000-0000

Table of Contents

		<u>Page</u>
Auditor of State's Report		5
Overview		6-7
Schedules:	<u>Schedule</u>	
Schedule of General Fund Revenues by Judicial District Department	1	8-9
Schedule of General Fund Expenditures by Judicial District Department	2	10-11
Findings and Recommendations:		
First Judicial District Department		12-13
Second Judicial District Department		14
Third Judicial District Department		15
Fourth Judicial District Department		16-17
Fifth Judicial District Department		18-20
Sixth Judicial District Department		21
Seventh Judicial District Department		22
Eighth Judicial District Department		23-24

Judicial District Departments of Correctional Services



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June 30, 2003

To the Board Members of the
Judicial District Departments of Correctional Services:

The eight individual Judicial District Departments are part of the State of Iowa and, as such, have been included in our audits of the State's Comprehensive Annual Financial Report (CAFR) and the State's Single Audit Report for the year ended June 30, 2002.

We reviewed financial information at the Judicial District Departments under the control of the Iowa Department of Corrections. Our review was conducted in order to present revenues and expenditures of the District Departments. The results of our review are included in the Overview and Schedules sections of this report. Certain reclassifications have been made, as identified in the Overview section, to present comparable information between District Departments.

In conducting our audits, we became aware of certain aspects concerning the various District Departments' operations for which we believe corrective action is necessary. As a result, we have developed recommendations by District Department which are reported on the following pages. The recommendations include those pertaining to the District Department's internal control system, compliance with statutory requirements and other matters which we believe you should be aware of. These recommendations have been discussed with personnel at each applicable District Department, and their responses to these recommendations are included in this report.

This report, a public record by law, is intended solely for the information and use of the officials and employees of the Judicial District Departments of Correctional Services, citizens of the State of Iowa and other parties to whom the Judicial District Departments of Correctional Services may report. This report is not intended to be and should not be used by anyone other than these specified parties.

We would like to acknowledge the many courtesies and assistance extended to us by personnel of the District Departments during the course of our audits. Should you have any questions concerning any of the above matters, we shall be pleased to discuss them with you at your convenience. Individuals who participated in our audits of the District Departments are listed on pages 13, 14, 15, 17, 20, 21, 22, and 24 and they are available to discuss these matters with you.

DAVID A. VAUDT, CPA
Auditor of State

WARREN G. JENKINS, CPA
Chief Deputy Auditor of State

cc: Honorable Thomas J. Vilsack, Governor
Cynthia P. Eisenhauer, Director, Department of Management
Dennis C. Prouty, Director, Legislative Services Agency

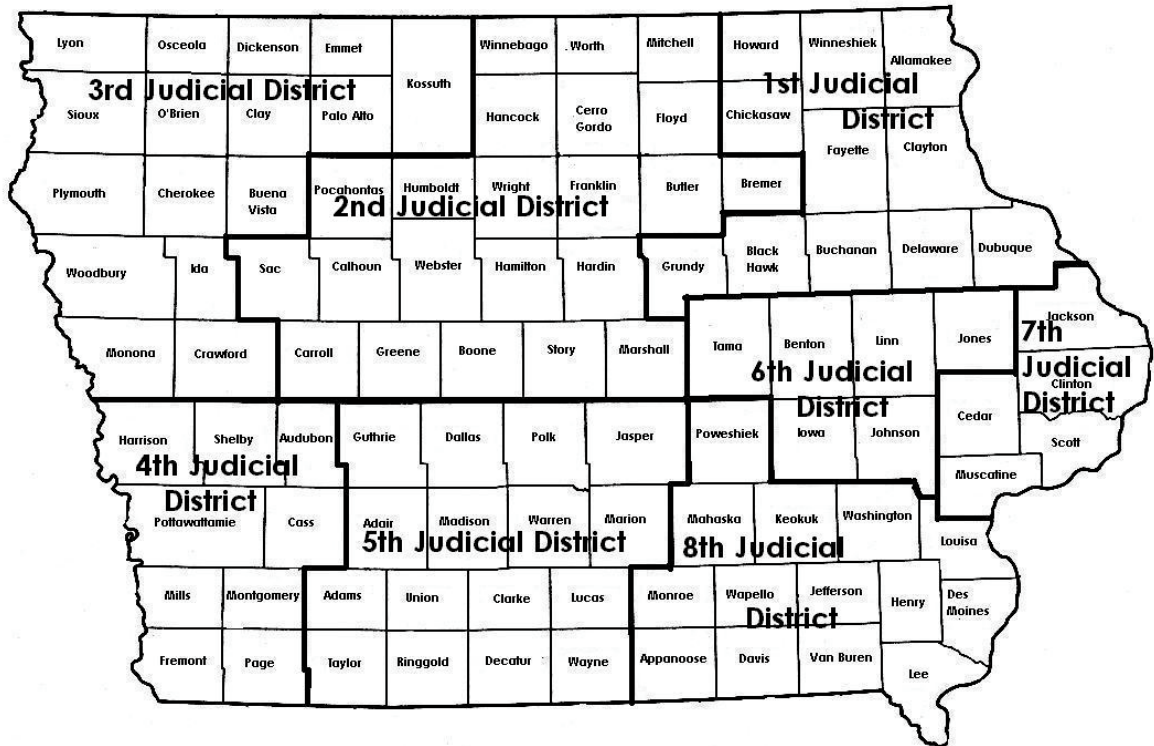
Eight Judicial District Departments of Correctional Services

Overview

Background

In accordance with Chapter 905 of the Code of Iowa, the Iowa Department of Corrections provides assistance and support to the eight established judicial district departments. Each district department is responsible for establishing those services necessary to provide a community-based correctional program which meets the needs of that judicial district. Each district department is under the direction of a board of directors, and is administered by a director employed by the board.

The district departments are located geographically throughout the state (see map below) with administrative offices located in Waterloo, Ames, Sioux City, Council Bluffs, Des Moines, Cedar Rapids, Davenport, and Fairfield.



Scope and Methodology

We have presented schedules of general fund revenues and expenditures by judicial district department for comparative purposes. These amounts were obtained from information which was used for statewide financial statement purposes. Certain reclassifications and changes have been made to revenues to provide comparable data. These reclassifications and changes are as follows:

- (1) State allocations, transfers between Districts and reversion amounts were netted and titled net state appropriation allocation for this report.
- (2) The from other entities category was titled federal, state, and local grants and contracts for this report.

Eight Judicial District Departments of Correctional Services

Overview

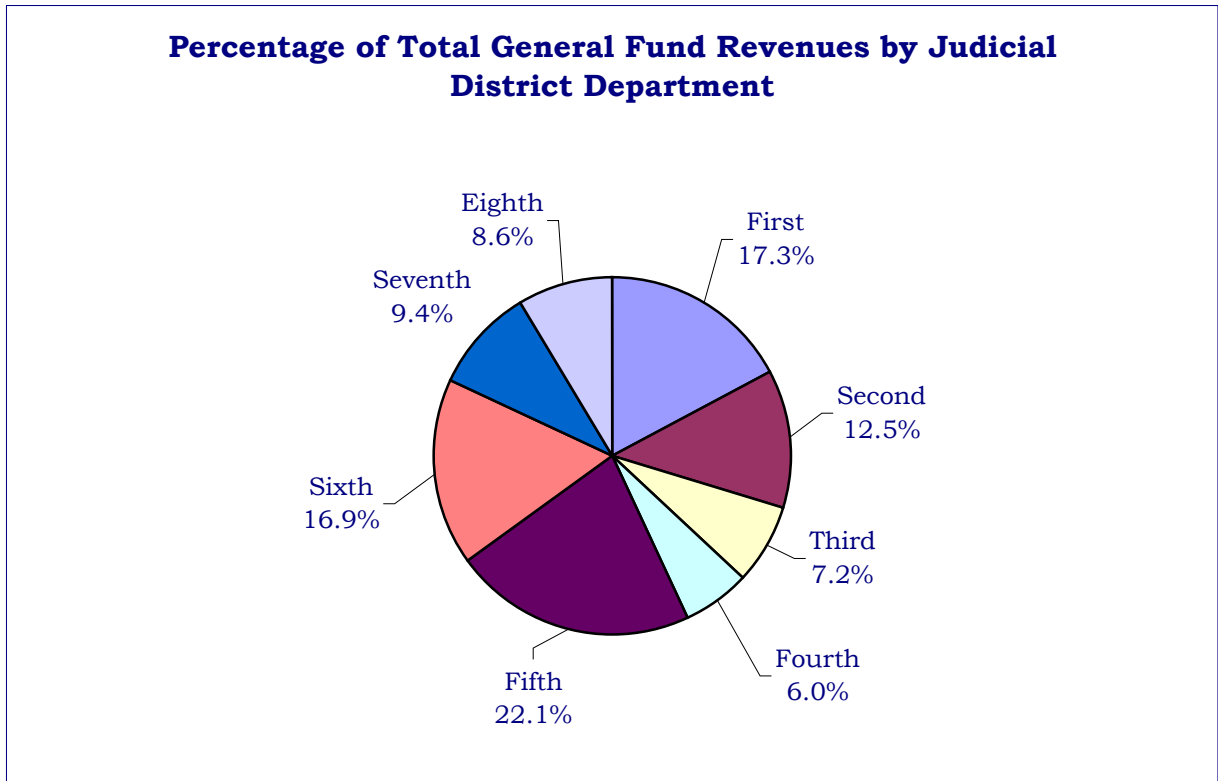
- (3) The fees, licenses, and permits and refunds and reimbursements categories have been combined and titled fees, refunds and reimbursements for this report.
- (4) Sales, rents, and services and miscellaneous categories have been combined and titled rents and miscellaneous for this report.

Summary Observation

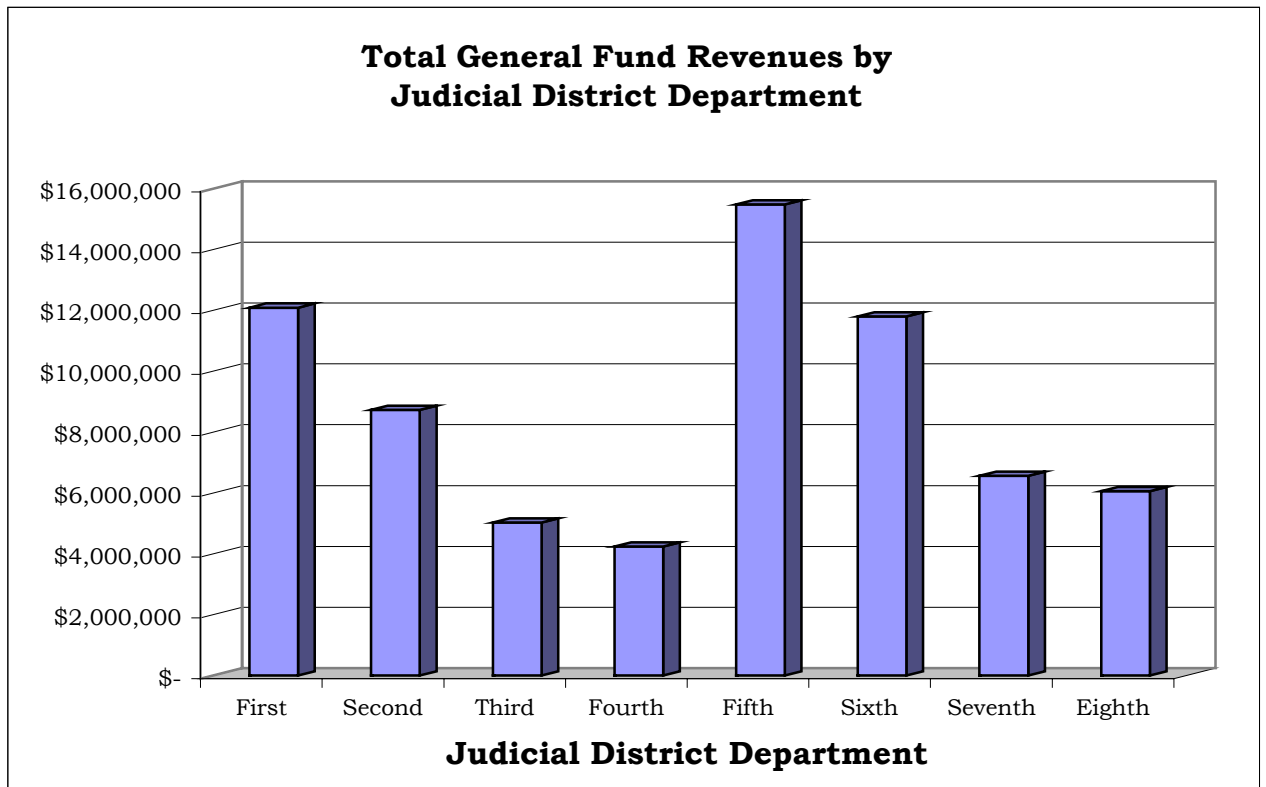
Total revenues ranged from \$4,235,269 at the Fourth Judicial District Department to \$15,487,842 at the Fifth Judicial District Department. Similarly, total expenditures ranged from \$4,033,996 at the Fourth Judicial District Department to \$15,298,310 at the Fifth Judicial District Department.

Judicial District Departments
 Schedule of General Fund Revenues by Judicial District Department
 For the Year Ended June 30, 2002

Revenue	First	Second	Third
Net state appropriation allocation	\$ 9,103,283	7,219,864	4,210,670
Federal, state, and local grants and contracts	1,080,434	328,757	52,098
Interest on investments	18,665	21,243	12,963
Fees, refunds and reimbursements	1,766,853	1,135,965	716,689
Rents and miscellaneous	122,364	24,825	37,496
Total	\$ 12,091,599	8,730,654	5,029,916

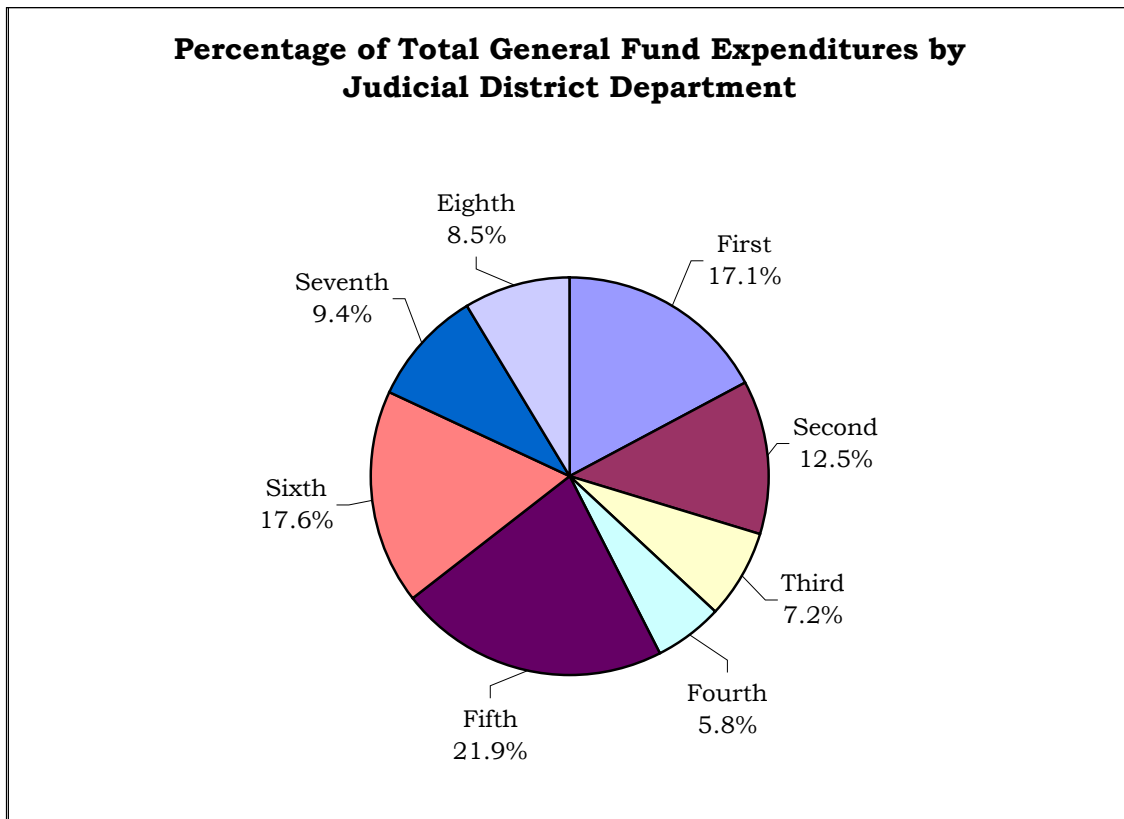


Judicial District Department					
Fourth	Fifth	Sixth	Seventh	Eighth	Total
3,759,714	11,953,593	9,035,130	4,994,636	5,131,388	55,408,278
44,075	297,363	881,112	166,786	169,449	3,020,074
9,656	58,502	40,733	37,686	14,660	214,108
415,469	3,089,476	1,775,172	1,229,189	734,118	10,862,931
6,355	88,908	70,382	138,739	8,350	497,419
4,235,269	15,487,842	11,802,529	6,567,036	6,057,965	70,002,810

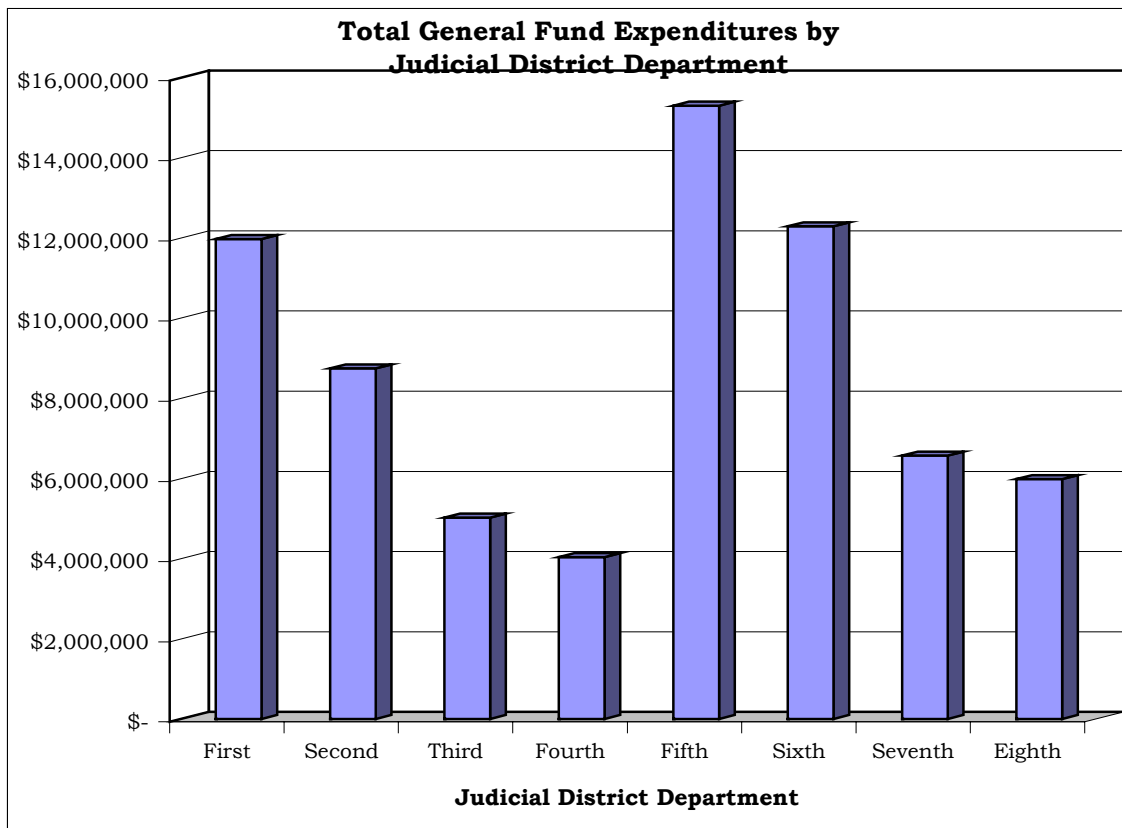


Judicial District Departments
 Schedule of General Fund Expenditures by Judicial District Department
 For the Year Ended June 30, 2002

Expenditures	First	Second	Third
Personal services	\$ 10,270,859	7,323,411	4,277,402
Travel and subsistence	59,967	99,305	44,880
Supplies	492,692	322,189	133,969
Contractual services	709,855	909,846	267,874
Equipment and repairs	153,379	89,480	56,546
Claims and miscellaneous	262,375	-	240,744
Plant improvements	19,791	-	-
Total	\$ 11,968,918	8,744,231	5,021,415



Judicial District Department					
Fourth	Fifth	Sixth	Seventh	Eighth	Total
3,271,017	11,170,974	9,920,155	5,495,836	4,824,225	56,553,879
53,902	125,870	55,177	43,866	53,565	536,532
268,315	668,634	476,202	317,806	285,439	2,965,246
393,939	3,064,213	597,798	686,312	682,900	7,312,737
46,823	66,768	378,685	10,772	68,931	871,384
-	201,851	93,132	12,096	66,462	876,660
-	-	767,620	1,765	-	789,176
4,033,996	15,298,310	12,288,769	6,568,453	5,981,522	69,905,614



Report of Recommendations to the
First Judicial District Department

June 30, 2002

Findings Reported in the State's Single Audit Report:

No matters were reported.

Findings Related to Internal Control:

Agency Fund – During our review of the internal control, the existing procedures are evaluated in order to determine the effectiveness of the controls. These controls help to prevent losses from employee error or dishonesty and, therefore, maximize the accuracy of the First Judicial District Department's financial statements.

The following conditions were noted during the test of controls for revenues and expenditures:

- (1) Not all invoice documentation is being stamped "PAID" at the time of payment.
- (2) Not all checks for the Dubuque Residential Facility have dual signatures.
- (3) Not all inmate/resident receipts and weekly budgets are being signed by both the counselor and resident.

Recommendation – All facilities should review and follow the operating policies and procedures of the First Judicial District Department to obtain the maximum internal control when processing receipts and disbursements.

Response – In response to parts (1) and (2), on March 27, 2003 the Division Manager sent an e-mail to personnel at the facilities requesting that they adhere to the established district policies including; stamping all original invoices "PAID" after payment is processed and that all checks generated have two authorized signatures.

In response to part (3), the condition is in violation of previous policy and procedure as noted in District Residential Services Manual, Resident Finances, Section B, Resident Budgets, Procedure 3, policy effective dates of May 28, 2002 through June 30, 2002. "...The budget is signed by the resident and designated staff member and forwarded to the Account Clerk/Secretary." Residential staff should have always adhered to established policy and procedure as noted.

Effective July 1, 2002, a revised Resident Finances policy was established supporting the new automated accounting system, Resident Banking. Within this system the probation/parole officer and offender plan the weekly budget on-line and signatures are no longer required to process payments.

Conclusion – Response accepted.

Findings Related to Statutory Requirements and Other Matters:

Accounts Payable – During the year ended June 30, 2002, the First Judicial District Department had disbursements that were coded to the wrong fiscal year. Five transactions that should have been coded to fiscal year 2002 were coded to fiscal year 2003. As a result, accounts payable and expenditures at June 30, 2002 were understated by \$19,366.

Recommendation – Expenditures are to be recorded when the liability is incurred.

Report of Recommendations to the
First Judicial District Department

June 30, 2002

Response – The fiscal year ended June 30, 2002 proved to be a challenging year for the First Judicial District Department as well as any other agencies associated with state funding. District Department operations were decreased or constantly reviewed for cost efficiencies and local dollars maximized as state funds were reduced throughout the year. When the District Department sustained a cut of \$177,642 toward the end of the fiscal year, major program needs were continued only by the generous offer of another district department to transfer \$90,000 of local funds to us.

In May 2002, we estimated local facility rent income to be approximately \$1.645 million by year-end and planned June expenditures accordingly focusing on purchases of operating supplies that would help reduce costs in fiscal year 2003. Unfortunately, actual residential rent income collected was \$1.613 million or \$31,619 less than anticipated. A major expense which resulted in over spending of local dollars was the purchase of two used vehicles to replace two district department vans that were no longer road safe.

The 2003 Code of Iowa, Chapter 8.38, Misuse of Appropriation states, “...no agency shall expend funds or approve claims in excess of the appropriations made thereto...” The district department did not expend State of Iowa appropriation dollars in excess of the allocation as addressed in this language. This district department was appropriated \$9,013,283 from the State and expenditure reports reflect the same amount of State dollars expended at year end. The district department did, however, overspend \$19,366 in locally generated dollars at the close of fiscal year 2002.

Regardless of source, this district department is not in the practice of spending more dollars than received in a given fiscal year. In the current and future years we will plan more carefully to ensure expenditures do not exceed available revenues.

Conclusion – Response acknowledged. Had the above referenced claim been coded to the proper fiscal year, funds would have been expended in excess of the appropriation and other available resources. In the future, liabilities should not be incurred when funds are not available.

Staff:

Questions or requests for further assistance should be directed to:

Steven M. Nottger, CPA, Manager
Sarah M. Wright, Staff Auditor
Andrew E. Nielsen, CPA, Deputy Auditor of State

Other individuals who participated on this audit include:

Scott D. Bantz, Assistant Auditor
Trevor L. Theulen, Assistant Auditor

Report of Recommendations to the
Second Judicial District Department

June 30, 2002

Findings Reported in the State's Single Audit Report:

No matters were reported.

Findings Related to Internal Control:

No matters were reported.

Findings Related to Statutory Requirements and Other Matters:

No matters were reported.

Staff:

Questions or requests for further assistance should be directed to:

Cynthia L. Weber, CPA, Manager
Jennifer Campbell, CPA, Staff Auditor
Andrew E. Nielsen, CPA, Deputy Auditor of State

Other individuals who participated on this audit include:

Kristen E. Harang, CPA, Assistant Auditor
Curtis J. Schroeder, Assistant Auditor

Report of Recommendations to the
Third Judicial District Department

June 30, 2002

Findings Reported in the State's Single Audit Report:

No matters were reported.

Findings Related to Internal Control:

Resident Account Reconciliations – The District Department performs monthly bank reconciliations between the bank balance and the Agency Fund balance for the resident accounts. However, the District Department does not prepare a monthly reconciliation between the month end Agency Fund balance and the total balance of individual resident accounts. This monthly reconciliation would ensure that the Agency Fund balance is sufficient to cover the amounts due to all residents.

Recommendation – The District Department should implement procedures to ensure that the reconciliation between the Agency Fund balance and the total due to residents is completed each month.

Response – We have implemented procedures to ensure that reconciliation between the Agency Fund and the total due to residents is completed each month.

Conclusion – Response accepted.

Findings Related to Statutory Requirements and Other Matters:

No matters were reported.

Staff:

Questions or requests for further assistance should be directed to:

K. David Voy, CPA, Manager
Kelly V. Rea, CPA, Staff Auditor
Andrew E. Nielsen, CPA, Deputy Auditor of State

Other individuals who participated on this audit include:

Kip M. Druecker, Assistant Auditor

Report of Recommendations to the
Fourth Judicial District Department

June 30, 2002

Findings Reported in the State's Single Audit Report:

No matters were reported.

Findings Related to Internal Control:

Cash on Hand – Proceeds from a laundry soap dispensing machine are collected at the residential correctional facility. The proceeds are kept in a lockbox at the facility rather than being deposited. The facility has not maintained accounting records pertaining to the sales and operating costs of the machine. The activity and the resulting balances were not recorded in the District Department's records.

Recommendation – For better accountability, the District Department should maintain records that show an accurate and detailed statement of all public funds collected, received, or expended. Additional controls should be implemented over cash on hand to ensure that collections are properly accounted for.

Response – The Fourth Judicial District Department has deposited the proceeds from the laundry soap dispensing machine in the bank and accounting records have been established. The proceeds are recorded in the District Department's records.

Conclusion – Response accepted.

Findings Related to Statutory Requirements and Other Matters:

Residential Treatment Facility for Women – A residential treatment facility for women was constructed in Council Bluffs in order to provide additional capacity and a separate housing arrangement for female residents. The residential treatment facility was complete during the year ended June 30, 2002 at a cost of approximately \$1.1 million.

The District Department was allocated additional funding from the Iowa Department of Corrections (IDOC) to open and operate the new residential treatment facility for the year ended June 30, 2002. However, in response to budget reductions, the IDOC and the District Department did not open the residential treatment facility during the fiscal year. Funds totaling \$150,000 were transferred to other district departments, and \$138,000 was reverted to the IDOC at the end of the fiscal year. The residential treatment facility has not yet opened during fiscal year 2003.

Recommendation – The Fourth Judicial District Department, in coordination with the IDOC, should continue efforts toward allocating adequate funding and utilizing the new residential treatment facility for women.

Response – The Fourth Judicial District Department will begin accepting female residents at the new women's facility on August 18, 2003 through a plan developed with the Iowa Department of Corrections. The treatment components of the programming have been eliminated and the staff has been reduced from 15.0 FTE to 11.75 FTE.

Conclusion – Response accepted.

Report of Recommendations to the
Fourth Judicial District Department

June 30, 2002

Staff:

Questions or requests for further assistance should be directed to:

Ronald D. Swanson, CPA, Manager
Natalie J. Storm, CPA, Staff Auditor
Andrew E. Nielsen, CPA, Deputy Auditor of State

Other individuals who participated on this audit include:

Scott P. Boisen, Assistant Auditor

Report of Recommendations to the
Fifth Judicial District Department

June 30, 2002

Findings Reported in the State's Single Audit Report:

No matters were reported.

Findings Related to Internal Control:

- (1) Electronic Data Processing Controls – Fifth Judicial District Department employees are not restricted to only those computer programs for which they have a legitimate need.

Recommendation – Fifth Judicial District Department employees should only have access to computer programs for which they have a legitimate need.

Response – We will review the access that all of our employees have in our computer programs and restrict their access to only those portions of these programs which the employee has a legitimate need.

Conclusion – Response accepted.

- (2) Bank Reconciliations – During the year ended June 30, 2002, the Fifth Judicial District Department did not perform the monthly bank reconciliations on a timely basis. The end of the month outstanding check listing was not accurate. The Agency Fund (Clients' Accounts) did not reconcile from the book balance to the bank balance. Some of the bank reconciliations did not include evidence of independent review.

Recommendation – The Fifth Judicial District Department should perform bank reconciliations on a monthly basis to ensure that cash per books reconciles with cash per bank. The outstanding check listing should include only checks that were written which have not cleared the bank. All of the accounts should be reconciled from bank balance to book balance. Each bank reconciliation should have proof of review (signature and date of reviewer).

Response – Bank accounts are being reconciled on a monthly basis in fiscal year 2003. Outstanding check listings are being completed and verified. All of the accounts reconcile from the book balance to the bank balance. The Agency Fund account was reconciled as of January 2003. All bank reconciliations will include the signature and date of the preparer and independent reviewer.

Conclusion – Response accepted.

- (3) Client Accounts Deductions – The Fifth Judicial District Department does not maintain documentation showing client authorization to pay expenses out of their account at the Fort Des Moines facility.

Recommendation – The Fifth Judicial District Department should maintain evidence of client approval for deductions from the clients' accounts at the Fort Des Moines facility.

Response – Client budgets are prepared and signed by the client and the supervising officer at the Fort Des Moines facility. A copy is retained in the client's file, while the client receives another copy. This process was implemented in May 2002 following the FY01 audit.

Conclusion – Response accepted.

Report of Recommendations to the
Fifth Judicial District Department

June 30, 2002

- (4) GAAP Package – In order to prepare financial statements for the State of Iowa, the Iowa Department of Revenue and Finance requires Judicial District Departments to submit GAAP Packages by September 15 of each year. The GAAP Packages include the financial statements of the Judicial District Department and other information which is not available on the Iowa Financial Accounting System (IFAS).

The Fifth Judicial District Department's GAAP Package for year ended June 30, 2002 contained numerous errors. For example;

- Accumulated depreciation for buildings and equipment were overstated by \$146,072 and understated by \$117,741, respectively. Also, the beginning balance for machinery, equipment and vehicles was overstated by \$72,660.
- The health insurance conversion liability for sick leave was overstated by \$28,248 due to inclusion of employees not eligible for the program.
- The accounts receivable balance was overstated by \$29,087 due to inclusion of amounts that were not deemed collectible and/or errors in recording current year receivables.

In addition, the District Department reported receivables for supervision fees. Reconciliations were not performed for supervision fee receivables and a detailed listing of the receivables at year end was not generated to support the amount. Detailed documentation of historical data was not retained to support the estimate of the allowance for uncollectible supervision fees.

Recommendation – The District Department should develop and implement procedures to ensure that the information included on its GAAP Package is accurate and complete. In addition, the information reported should be reconciled and supported.

Response – The Fifth Judicial District Department will review all information included in the GAAP Package to determine that it is accurate and complete. All information reported will be reconciled and properly supported. All errors noted will be corrected as adjustments in the fiscal year 2003 GAAP Package.

Conclusion – Response accepted.

- (5) Segregation of Duties – During our review of internal control, the existing procedures are evaluated in order to determine that incompatible duties, from a control standpoint are not performed by the same employee. This segregation of duties helps prevent losses from employee error or dishonesty and, therefore, maximizes the accuracy of the Judicial District Department's financial statements. Generally one individual has control over payroll for which no compensating controls exist. This individual records payroll information (i.e. hours worked, pay rates, etc), compares time records to payroll, prepares and enters payroll changes and prepares payroll checks.

Recommendation – We realize that with a limited number of office employees, segregation of duties is difficult. However, the Judicial District Department should review its operating procedures to obtain the maximum internal control possible under the circumstances.

Response – The Fifth Judicial District Department will review its operating procedures and evaluate whether changes can be made to improve the internal controls related to the payroll cycle.

Conclusion – Response accepted.

Report of Recommendations to the
Fifth Judicial District Department

June 30, 2002

Findings Related to Statutory Requirements and Other Matters:

No matters were reported.

Staff:

Questions or requests for further assistance should be directed to:

Cynthia L. Weber, CPA, Manager
Karen L. Brustkern, CPA, Senior Auditor
Andrew E. Nielsen, CPA, Deputy Auditor of State

Other individuals who participated on this audit include:

Scott P. Boisen, Assistant Auditor
Jedd D. Moore, Assistant Auditor
Heather L. Templeton, Assistant Auditor

Report of Recommendations to the
Sixth Judicial District Department

June 30, 2002

Findings Reported in the State's Single Audit Report:

No matters were reported.

Findings Related to Internal Control:

Bank Reconciliation – The money market account was not reconciled to the general ledger in a timely manner.

Recommendation – To improve financial accountability and control, a monthly reconciliation between the general ledger and the money market account should be prepared timely. Any differences should be investigated and resolved in a timely manner.

Response – Sixth Judicial District Department will reconcile checking and money market accounts with the general ledger before the next monthly statement is received, beginning immediately. Any discrepancies will be investigated immediately and resolved as soon as possible.

Conclusion – Response accepted.

Findings Related to Statutory Requirements and Other Matters:

Electronic Check Retention – Chapter 554D.114 of the Code of Iowa allows Sixth Judicial District Department to retain cancelled checks in an electronic format and requires retention in this manner to include an image of both the front and back of each cancelled check. Sixth Judicial District Department retains cancelled checks through electronic image, but does not obtain an image of the back of each cancelled check as required.

Recommendation – The Sixth Judicial District Department should obtain and retain an image of both the front and back of each cancelled check as required.

Response – The Sixth Judicial District Department will have access to an electronic image of both the front and back of each cancelled check on all bank accounts. Access will be gained using the bank's internet banking service starting approximately June 17, 2003. The check images will remain on-line for a period of one year. Each year, the Sixth Judicial District Department will receive a CD-ROM of all bank statements and check images (front and back) for a period of one year. This disk will be used as an archive of bank statements and check images.

Conclusion – Response accepted.

Staff:

Questions or requests for further assistance should be directed to:

Kay F. Dunn, CPA, Manager
Erin M. Scharingson, Staff Auditor
Andrew E. Nielsen, CPA, Deputy Auditor of State

Other individuals who participated on this audit include:

Trevor L. Theulen, Assistant Auditor

Report of Recommendations to the
Seventh Judicial District Department

June 30, 2002

Findings Reported in the State's Single Audit Report:

No matters were reported.

Findings Related to Internal Control:

No matters were reported.

Findings Related to Statutory Requirements and Other Matters:

No matters were reported.

Staff:

Questions or requests for further assistance should be directed to:

Steven M. Nottger, CPA, Manager
Jodi L. Simon, CPA, Staff Auditor
Andrew E. Nielsen, CPA, Deputy Auditor of State

Other individuals who participated on this audit include:

Jake P. Keegan, Assistant Auditor

Report of Recommendations to the
Eighth Judicial District Departments of Correctional Services

June 30, 2002

Findings Reported in the State's Single Audit Report:

No matters were reported.

Findings Related to Internal Control:

Segregation of Duties (Fairfield Administrative Office) – The responsibilities for collection, deposit preparation, and reconciliation functions should be separated from those for recording and accounting for receipts. Currently, the administrative accountant prepares the deposit, deposits the receipts, accounts for receipts and performs the bank reconciliation. The District Department Director initials the bank reconciliations.

Recommendation – Someone independent of the receipts process should compare the receipts to the cash and checks collected, compare the receipts to an authorized deposit slip, and initial to indicate their review.

Response – Due to budget limitations, staff size is limited to one administrative accountant. We will continue to segregate duties as much as possible using the small staff available.

Conclusion – Response accepted.

Findings Related to Statutory Requirements and Other Matters:

- (1) Cancelled Checks – The Eighth Judicial District Department does not obtain cancelled checks from two bank accounts for client monies.

Recommendation – The Eighth Judicial District Department should obtain cancelled checks for bank accounts of clients' monies for proper documentation. Cancelled checks could be the original checks issued or an electronic format. If the cancelled checks are in an electronic format, the image of both the front and back of each cancelled check is required by Chapter 554D.114 of the Code of Iowa.

Response – We will contact the banks and arrange for the return of cancelled checks.

Conclusion – Response accepted.

- (2) Personal Service Contracts – During year ended 2002, the Eighth Judicial District Department had six vendors who meet the criteria for personal service contracts, as defined by Iowa Department of Revenue and Finance (IDRF) Procedure 240.102, providing specialized services to the District Department. Personal service contracts were not written for these six vendors.

Recommendation – Personal service contracts should be written for all specialized services over \$1,000 provided to the Eighth Judicial District Department as required by the IDRF.

Response – We will write personal service contracts for all vendors providing specialized services over \$1,000 in the future.

Conclusion – Response accepted.

Report of Recommendations to the
Eighth Judicial District Department

June 30, 2002

Staff:

Questions or requests for further assistance should be directed to:

K. David Voy, CPA, Manager
Lora A. Van Essen, CPA, Staff Auditor
Andrew E. Nielsen, CPA, Deputy Auditor of State

Other individuals who participated on this audit include:

Donald N. Miksch, Assistant Auditor