



OFFICE OF AUDITOR OF STATE
STATE OF IOWA

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NEWS RELEASE

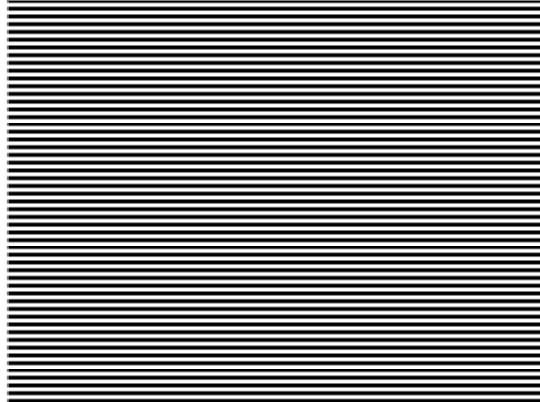
FOR RELEASE _____ August 18, 2011

Contact: Andy Nielsen
515/281-5834

Auditor of State David A. Vaudt today released an audit report on the Iowa Legislature for the year ended June 30, 2010. The Iowa Legislature includes the following components: House of Representatives, Senate, Legislative Services Agency and Office of Citizens' Aide/Ombudsman.

A copy of the report is available for review in the Iowa Legislature, in the Office of Auditor of State and on the Auditor of State's web site at: <http://auditor.iowa.gov/reports/1160-5000-0R00.pdf>.

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**REPORT OF RECOMMENDATIONS TO THE
IOWA LEGISLATURE**

JUNE 30, 2010

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



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August 12, 2011

To the Members and Officials of the Iowa Legislature:

The Iowa Legislature is a part of the State of Iowa and, as such, has been included in our audit of the State's Comprehensive Annual Financial Report (CAFR) for the year ended June 30, 2010.

In conducting our audit, we became aware of certain aspects concerning the Iowa Legislature's operations for which we believe corrective action is necessary. As a result, we have developed recommendations which are reported on the following pages. We believe you should be aware of these recommendations pertaining to the Iowa Legislature's compliance with statutory requirements and other matters. These recommendations have been discussed with Iowa Legislature personnel and their responses to these recommendations are included in this report. While we have expressed our conclusions on the Iowa Legislature's responses, we did not audit the Iowa Legislature's responses and, accordingly, we express no opinion on them.

This report, a public record by law, is intended solely for the information and use of the officials and employees of the Iowa Legislature, citizens of the State of Iowa and other parties to whom the Iowa Legislature 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 Iowa Legislature during the course of our audit. Should you have questions concerning the above matters, we shall be pleased to discuss them with you at your convenience. Individuals who participated in our audit of the Iowa Legislature are listed on page 5 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 Terry E. Branstad, Governor
David Roederer, Director, Department of Management
Glen P. Dickinson, Director, Legislative Services Agency

June 30, 2010

Findings Reported in the State's Report on Internal Control:

No matters were noted.

Other Findings Related to Internal Control:

No matters were noted.

Finding Related to Statutory Requirements and Other Matters:

- (1) Committees and Commissions – The Code of Iowa establishes several commissions and committees which serve a variety of purposes. Specific sections in the Code of Iowa detail how many members are to be appointed and by whom, in addition to meeting and reporting requirements, as follows:

Section 28B.1 of the Code of Iowa establishes the Iowa Commission on Interstate Cooperation composed of five members of the Senate, five members of the House of Representatives and three administrative officers. Not all of the required appointments to the Commission on Interstate Cooperation have been made by the House of Representatives.

Recommendation – The House of Representatives should make the required appointments to the Iowa Commission on Interstate Cooperation to comply with the Code of Iowa.

Response – I have notified the Speaker of the House concerning his three appointments and the appointments will be made shortly.

The Minority Leader of the House made his two appointments in April of 2011.

Conclusion – Response accepted.

- (2) Annual Report – Chapter 2C.18 of the Code of Iowa requires the Citizens' Aide/Ombudsman submit a report to the General Assembly and to the Governor concerning the exercise of the Citizens' Aide/Ombudsman function during the preceding calendar year by April 1 of each year.

The Citizens' Aide/Ombudsman did not submit the required report until June 24, 2010.

Recommendation – The Citizens' Aide/Ombudsman should ensure timely compliance with Code of Iowa reporting requirements.

Response – Efforts will be made to submit future annual reports timely to comply with Iowa Code Chapter 2C.18.

Conclusion – Response accepted.

Report of Recommendations to the Iowa Legislature

June 30, 2010

Staff:

Questions or requests for further assistance should be directed to:

Ronald D. Swanson, CPA, Manager
Andrew E. Nielsen, CPA, Deputy Auditor of State

Other individuals who participated on this audit include:

Brett M. Zeller, Senior Auditor
Daniel W. Henaman, Staff Auditor
Jennifer M. Kopp, Staff Auditor