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Auditor of State

NEWS RELEASE

FOR RELEASE

August 1, 2013

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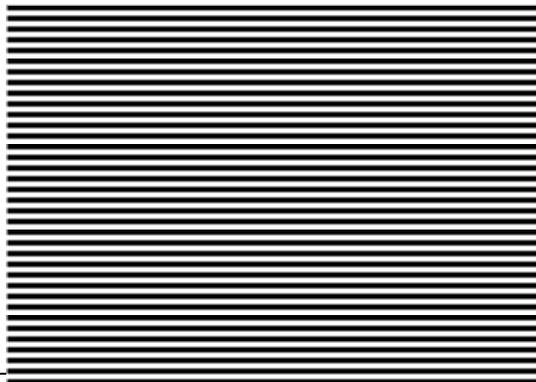
Auditor of State Mary Mosiman today released a report on the Iowa Department of Transportation for the year ended June 30, 2012.

The Department is responsible for planning, developing, regulating and improving the State of Iowa's transportation system to provide and preserve adequate, safe and efficient transportation services.

Mosiman recommended the Department review policies and procedures to ensure compliance with Federal requirements and Department policies and to improve controls over receipts, expenditures and motor vehicle enforcement salvage theft exams. The Department's responses to the recommendations are included in the report.

A copy of the report is available for review in the Iowa Department of Transportation, in the Office of Auditor of State and on the Auditor of State's web site at <http://auditor.iowa.gov/reports/1360-6450-BR00.pdf>.

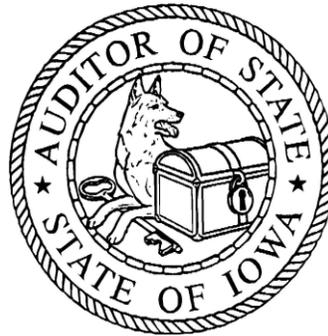
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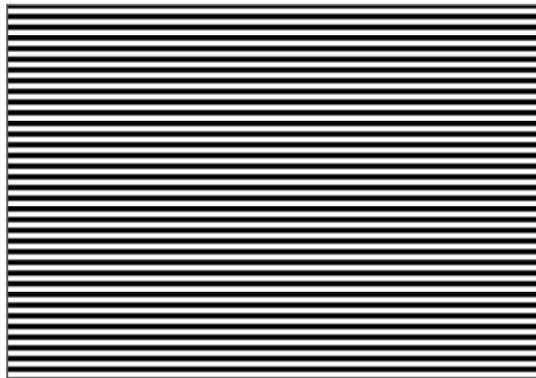
**REPORT OF RECOMMENDATIONS TO THE
IOWA DEPARTMENT OF TRANSPORTATION**

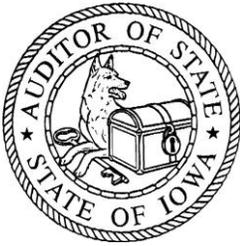
JUNE 30, 2012

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



Mary Mosiman, CPA
Auditor of State





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July 30, 2013

To Paul Trombino III, Director of the
Iowa Department of Transportation:

The Iowa Department of Transportation is a part of the State of Iowa and, as such, has 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, 2012.

In conducting our audits, we became aware of certain aspects concerning the Department'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, which include those reported in the State's Single Audit Report and the State's Report on Internal Control, as well as other recommendations pertaining to the Department's internal control. These recommendations have been discussed with Department personnel and their responses to these recommendations are included in this report. While we have expressed our conclusions on the Department's responses, we did not audit the Iowa Department of Transportation'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 Department of Transportation, citizens of the State of Iowa and other parties to whom the Iowa Department of Transportation 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 Department during the course of our audits. Should you have 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 Department are listed on page 13 and they are available to discuss these matters with you.


MARY MOSIMAN, 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, 2012

Findings Reported in the State's Single Audit Report:

CFDA Number: 20.205 – Highway Planning and Construction and ARRA Highway Planning and Construction

Agency Number: None

Federal Award year: 2012

State of Iowa Single Audit Report Comment: 12-III-DOT-645-1

- 1) Schedule of Expenditures of Federal Awards – To maximize the accountability of funds, recipients are required to correctly identify the program expenditures on the Schedule of Expenditures of Federal Awards (SEFA). The department incorrectly reported accrual activity for certain ARRA expenditures and did not identify \$400,000 as provided to subrecipients when preparing the SEFA. Adjustments were subsequently made by the Department to properly report these amounts.

Recommendation – The Department should ensure accrual activity is properly reported and subrecipient pass-through amounts are properly identified and reported on the SEFA.

Response and Corrective Action Planned – When ARRA began, the Department developed reconciliation procedures which occur on a weekly, monthly and quarterly basis to account for and report ARRA activity. The ARRA reconciliations are on a cash basis and include accounting data from the systems of the Iowa DOT, the State of Iowa and the Federal Highway Administration. The ARRA 1512 reports also reconcile to this data. These reports provide a 100% accounting of the ARRA funds, on a cash basis.

The finding noted above relates to a new reconciliation which has now been developed to fully account for ARRA activity on an accrual basis. The “accrual basis” ARRA expenditures reported on the SEFA now reconcile to ARRA expenditures reported on a “cash” basis.

Conclusion – Response accepted.

CFDA Number: 20.205 – Highway Planning and Construction

Agency Number: None

Federal Award Year: 2011, 2012

State of Iowa Single Audit Report Comment: 12-III-DOT-645-2

- 2) Federal Funding Accountability and Transparency Reports – The Federal Funding Accountability and Transparency Act (FFATA) (Pub. L. No. 109-282) as amended by Section 6202(a) of the Government Funding Transparency Act of 2008 (Pub. L. No. 111-252) requires prime awardees to submit reports regarding their first-tier subawards to the Federal Funding Accountability and Transparency Act Subaward Reporting System (FSRS). Reports are due for all applicable subrecipient grants by the end of the month subsequent to the month the grants were awarded.

Reports were submitted quarterly rather than monthly as required, and certain awards to subrecipients were excluded from the reports.

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Recommendation – The Department should establish policies and procedures to ensure reports are submitted monthly and in accordance with the Federal Funding Accountability and Transparency Act.

Response and Corrective Action Planned – The Department has established procedures so the FFATA reports are completed monthly and all subrecipients are included in the report.

Conclusion - Response accepted.

Finding Reported in the State’s Report on Internal Control:

Financial Reporting – The Department utilizes a financial accounting system (FINBAS) to initially record financial activity. The financial activity is subsequently recorded to Iowa’s Integrated Information system (I/3) for external financial reporting. Although the Department performs reconciliations between the FINBAS system and the I/3 system, discrepancies are not always resolved timely.

Recommendation – To strengthen controls, the Department should resolve reconciliation discrepancies timely.

Response – The Department will review current procedures and modify where needed to ensure the timeliness in completing reconciliations, documentation of the variance and resolution of the variance in a timely manner.

Conclusion – Response accepted.

Other Findings Related to Internal Control:

- 1) Motor Vehicle Enforcement Salvage Theft Exams – The Department is responsible for the Salvage Vehicle Theft Examination process established by Chapter 321.52 of the Code of Iowa. The purpose of the salvage vehicle theft examination is to physically verify stolen parts were not used to rebuild a vehicle and authenticate ownership of the vehicle. In accordance with the Code of Iowa, all vehicles designated as salvage or which have a salvage title are to be physically examined by a peace officer who has been certified by the Iowa Law Enforcement Academy to conduct examinations.

The examination must be completed by a Motor Vehicle Enforcement (MVE) investigator or by a certified local law enforcement agency peace officer who must document the vehicle passed examination on the salvage theft examination certificate. The salvage theft examination certificate must be on prescribed forms provided by the Department. The vehicle owner must pay a \$30.00 fee to the examining officer upon completion of the examination. The fees collected are split between the Department and the local law enforcement agency conducting the exam.

We judgmentally selected certain local law enforcement agencies for testing from a list maintained by the Department. We selected 7 local agencies to visit and review policies, procedures and examination records. While at the 7 agencies, we reviewed examination certificates issued from April 1, 2008 through March 31, 2010. We also determined whether the fees charged for the examinations were appropriate, properly collected and recorded by the local agencies. In addition, we also determined whether the examination certificate sequences were sufficiently controlled and accounted for and appropriate amounts were remitted to the Department for the examinations conducted.

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We also reviewed the Salvage Vehicle Theft Examination process to determine if it is in compliance with the Code of Iowa and the policies and procedures governing the process. In addition, we reviewed how the process was administered at local agencies to determine compliance with the Code of Iowa and the policies and procedures. As a result, we identified certain findings and recommendations regarding how local agencies are administering the process which should be considered by Department officials.

- a) Pre-numbered certificates – The pre-numbered Salvage Vehicle Theft Examination Certificates used by law enforcement agencies certified by the Department to complete salvage vehicle theft examinations are bound in pads which contain 50 forms. Agencies obtain additional pads directly from the Motor Vehicle Services Office in Ankeny as necessary or request additional certificate pads be mailed to them. We determined most of the 7 local law enforcement agencies we visited obtain 2 or 3 pads at a time.

When we reviewed the numerical sequence of certificates filed at the Department, we identified gaps in the sequence of the certificates on hand. Of the 124,284 certificates reviewed, the gaps accounted for 1,474 certificates which had been distributed to 29 local agencies. The gaps may have occurred for the following reasons:

- Missing certificate numbers identified were not issued by the end of our testing period.
- Local agencies did not issue certificates in sequential order.
- Local agencies discarded or destroyed the certificates as void documents.
- Copies of the certificates were not filed with the Department because the related fees were not properly remitted.

We visited 6 of the 29 local agencies for which gaps were identified and determined the following:

- Of the 8 missing certificates identified for the Nevada Police Department, 3 were issued and the fees were remitted to the Department. As a result, 5 certificates remain unaccounted for.
- According to an officer of the Pleasant Hill Police Department, the 2 missing certificates identified at the Department were discarded. However, voided certificates were not available for our review. As a result, the 2 certificates remain unaccounted for.
- Records at the Robins Police Department show 18 pads containing a total of 900 certificates were issued to the Police Department during the period of our review. Certificates from 4 of the pads were not located at the Department (DOT), including 19 from a pad used in 2008, 4 from a pad used in 2009, 36 from another pad used in 2009 and 11 from a pad used in 2010.

Also, Department records show 2 additional pads, each including 50 certificates, were issued to the Robins Police Department. The 2 pads were not included in records located at the Police Department.

As a result, a total of 170 certificates remain unaccounted for.

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As reported in the Department's annual Reports of Recommendations for the years ended June 30, 2009 through June 30, 2011, the Department no longer tracks the certificates and follows up with local agencies about missing certificates. The software system used by the Department is able to prepare a report of missing certificates, but the report is not currently printed and alternative procedures are not performed to identify and follow-up on missing certificates. Because the Department does not ensure all certificates are properly filed, the Department cannot be assured all examination fees collected by local agencies are properly remitted.

- b) Missing certificates at local law enforcement agencies - The certificate pads are usually maintained in a file drawer or desk drawer at the local law enforcement agencies and officers may obtain a pad as needed. As a result, there is a lack of control over examination certificates. A lack of control over examination certificates, in combination with accepting cash, increases the risk of a loss of funds.

Typically, the pink copy of the 3-part certificates is to be maintained by the agencies in the examination files along with other relevant documentation. However, for 6 of 7 local agencies we visited, the pink copies of several certificates listed as issued were missing. Specifically:

- 32 certificates recorded as issued during November and December 2008 could not be located at the Robins Police Department. Also, 72 additional certificates appeared to be missing.
- 28 certificates could not be located at the Harlan Police Department.
- 11 certificates could not be located at the Nevada Police Department.
- 7 certificates could not be located at the Pleasant Hill Police Department.
- 5 certificates could not be located at the Johnston Police Department.
- 4 certificates could not be located at the Waterloo Police Department.

We were able to account for all certificates issued by the Carroll Police Department.

- c) Cash collected at local law enforcement agencies - The Department requires local agencies which complete examinations to only accept checks or money orders for the examinations. We determined 3 of 7 local agencies we visited accepted cash for payment of salvage vehicle theft examinations performed. The local agencies are the Carroll, Harlan and Waterloo Police Departments. According to a representative of the Carroll Police Department, they no longer accept cash for payment of examinations. However, the remaining 2 currently accept cash in addition to checks and money orders. We also determined the Pleasant Hill Police Department did not document the method of payment on 10 examination certificates reviewed. As a result, we are unable to determine the types of payments the Pleasant Hill Police Department collected.

Representatives of some agencies stated they were not aware of the Department's administrative rule of only allowing check or money order for payment of the \$30 examination fee. The 2 agencies accepting cash are aware of the rule but believe they should be allowed to collect cash as payment for examinations as long as receipt of funds is sufficiently documented, accounted for and the appropriate share is sent to the Department.

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Receipt of cash for payment of examinations increases the risk of theft or loss of funds collected, especially if any certificates are not properly accounted for at the local agencies.

- d) Lack of documentation to support voided certificates - As previously stated, local agencies which complete examinations use pre-numbered certificates obtained from the Department in pads which contain 50 certificates. When an officer makes a mistake completing a certificate or when certificates are illegible, the local agencies are to label the certificate as void and maintain the pink copy in their examination files. In addition, the white copy is to be sent to the Department.

We determined sufficient documentation to support voided certificates was not maintained by 6 of the 7 local agencies we visited or all copies of the voided certificates were sent to the Department. Specifically:

- Representatives of the Carroll Police Department sent all copies of the voided certificates to the Department rather than keeping the pink copy in their examination files. As a result of our review, officials from the Carroll Police Department requested the Department verify the voided certificates. Based on the verification documents provided by the Department, all voided certificates were accounted for.
- Representatives of the Harlan Police Department voided several examination certificates during 2008 and 2009, but did not maintain copies of the certificates in their examination files. The local agency started maintaining originals during 2010 and scanned copies of the void certificates.
- Representatives of the Johnston Police Department voided several certificates. While most voided originals were maintained in the files, a few were inadvertently sent to the Department.
- Representatives of the Nevada Police Department voided 11 certificates and sent the originals to the Department rather than maintaining the pink copy in their examination files.
- During 2008, at least 3 certificates were voided by representatives of the Pleasant Hill Police Department. The originals were mailed to the Department rather than maintaining the pink copy in their examination files. During 2009 and 2010, the voided certificates were accounted for.

The Robins Police Department voided 9 certificates and sent the originals to the Department. A copy was maintained in the files at the Robins Police Department.

Not maintaining sufficient documentation for voided certificates increases the potential risk for undeposited examination collections. Undeposited examination collections may not be detected in a timely manner because the Department does not currently have a comprehensive method or process in place to monitor the numerical sequence of certificates issued.

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- e) Officer certification training - MVE provides training and guidance to officers from local agencies who complete salvage vehicle theft examinations. We reviewed the training packets provided by MVE, administrative rules regarding salvage vehicle theft examinations contained in IAC [761] – Chapter 405 and other guidance provided to agencies completing examinations. While the information provided by the Department includes information regarding how examinations are to be conducted, the information does not include what should be done if the examination fails.
- f) Inaccurate listing of agencies – The Department maintains a list of local agencies which complete salvage vehicle theft examinations. The list is also provided on the Department’s website. We selected 7 local agencies to visit, including the Shelby County Sheriff’s Office, where we conducted detailed testing of the process. However, when we contacted the Shelby County Sheriff, he stated his office had not completed the examinations for approximately 6 or 7 years. According to the Sheriff, a representative of the Sheriff’s Office had contacted the Department several times asking to be removed from the list. However, they were still on the listing found on the Department’s website as of May 20, 2013.

The Sheriff also stated the Shelby County Sheriff’s Office still receives periodic calls from individuals attempting to schedule an examination and each time must inform the individuals requesting service they no longer complete examinations and refer them elsewhere, such as the City of Harlan Police Department.

- g) Inventory of certificates not properly controlled - As mentioned previously, Motor Vehicle Services maintains an inventory log of certificate pads on hand. We determined the number of certificate pads on hand exceeded the number recorded in the inventory log by 8 pads of certificates, or 400 certificates, on the date we counted the certificate pads. The understatement is a result of math errors in the inventory log on January 15, 2008, January 28, 2008 and February 11, 2009.

In addition, the Department did not record which local agency certificates 276251 through 276400 were issued to. As a result, the Department may not be able to properly monitor the subsequent collection of fees for examinations related to the certificates.

These concerns indicate a lack of control over the pads of certificates. As a result, there is a risk the certificates may be issued but the related fees may not be properly remitted to the Department and the local agency.

Recommendations –

In order to facilitate monitoring the sequential issuance of certificates and the reconciliation between certificates provided to local agencies and the collections remitted to the Department, the Department should implement the following procedures:

- Ensure local agencies issue certificates in sequential order and all voided receipts are properly controlled and provided to the Department by the local agencies. Local agencies should also maintain the pink copy of voided certificates in examination files and mail the white copies to the Department.

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- Periodically use the sequential certificate numbers to identify any certificates not submitted to the Department. The Department should also perform periodic reconciliations to ensure the appropriate fees are submitted by the local agencies for the certificates filed with the Department. The Department should investigate and document any voided certificates in conjunction with missing certificates.
- Ensure local agencies have implemented appropriate controls over the certificates maintained at local agencies. The number of certificates on hand should periodically be compared to the number obtained from the Department, the number issued and remitted to the Department and the number voided. The comparison should be completed by someone independent of the individual performing the examinations and collecting the related fees.
- Update the list of local agencies which complete salvage vehicle theft examinations and ensure only active, trained and authorized local agencies are included. The Department should also ensure local agencies have implemented procedures to comply with administrative rules regarding accepting only checks or money orders for examinations.
- Include sufficient information in the training packet and guidance provided to officers from local agencies to ensure failed examinations are handled in an appropriate manner.

Response –

- a) Each law enforcement agency conducting vehicle theft exams is responsible for managing the examination forms for their agency and remitting the forms properly to the owner and the DOT. Initial certification training and recertification training provided to officers instructs and tests them on developing proper recording and filing methods for the exam forms and proper fee collecting. Officers may start an examination form and not complete it due to the customer not having appropriate documentation or fees. The result can be exam forms sent to the DOT that are out of sequence as the officer is holding forms that were initially started but held to complete at a later date. This can cause the exam forms to not be in sequential order and not remitted to the DOT. There is no code or rule mandate as to how frequently exam forms are submitted by law enforcement to the DOT. To eliminate this problem, the DOT is working to establish an electronic method for officers to record the examination and fees collected thereby linking the exam to a specific vehicle.
- b) Today law enforcement agencies conducting exams maintain the pink copy of the exam certificate and affidavit of repairs for 3 years. The management and maintenance of these forms and affidavit is part of the officer certification and recertification training. The information contained on the repair affidavit is important vehicle history information that the DOT will incorporate into the electronic recording method so this information can be maintained with the DOT vehicle record.
- c) Officers are instructed during certification and recertification training that cash can't be accepted for an exam.

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- d) For VOID certificates, officers are trained to send in the yellow and white copies to the DOT and the officer maintains the pink copy of their records. Law enforcement agencies are not mandated to complete certificates in numerical order and sometimes get out of sequence because of the holding of the certificate waiting on customer information. The elimination of paper certificates and requiring exams be completed electronically within the DOT vehicle record will eliminate this issue.
- e) The information regarding failed inspections is covered during the classroom instruction for certification.
- f) We remove agencies from this list when we are notified by the agency that they no longer want to be in the program. During the certification training, officers are asked if their agency is not currently on the DOT list, if they want their agency added. They are also instructed to let the DOT know when they no longer want to be a part of the program. The Shelby County Sheriff's Office has been removed from this list.
- g) The monitoring and control over the salvage exam certificate forms will be eliminated when this program is moved to an electronic format.

Law enforcement agencies conducting salvage vehicle theft examinations have been reminded of the requirement to submit VOID forms back to the DOT, to maintain the pink copy of the form, and to not accept cash as a form of payment.

The DOT information and Technology Department has a project request in place to begin working on a process to make the recording of the exams an electronic process and matched to a specific vehicle. This process will eliminate the paper exam certificates and allow for the fees to be submitted electronically. It will also allow for the paper repair affidavits to be stored electronically with the vehicle record.

Conclusion – Response acknowledged. Until an electronic process is in place, the Department should monitor the sequence of certificates and reconcile certificates provided to local agencies and collections remitted to the Department to help ensure certificates are completed and all fees have been remitted.

- 2) Review of Federal Funds Analysis – A federal funds analysis is prepared by one person to be used by an independent person to prepare a cash receipt document for entry to the I/3 system. However, there is no evidence the independent review was performed.

Recommendation – To strengthen controls, the independent person should document the review of the federal funds analysis by including their signature or initials and the date of the review.

Response – The Department implemented new procedures in July 2012 which documents the review was performed.

Conclusion – Response accepted.

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- 3) Wright Express Transaction Review – The Department assigns a Wright Express fuel card to each vehicle to purchase fuel and other vehicle maintenance items. The vehicle driver uses this card and a personal identification number (PIN) to make purchases. Wright Express software enables the Department to review card transactions. Although the Department performs reviews of the Wright Express transactions, the review is not signed or initialed and dated to evidence the review was timely. Also, monthly exception reports are prepared but are not reviewed and resolved timely.

Recommendation – To strengthen controls, the independent review of Wright Express transactions should be evidenced by the reviewer’s signature or initials and the date of the review. Also, monthly exception reports should be reviewed and any exceptions should be resolved timely. The review should be evidenced by the reviewer’s signature or initials and the date of the review.

Response – Within the first working days of each month, the Office of Equipment Services will download the WEX Exception Report and conduct an initial screening of the transactions.

Transactions that have a clear explanation, such as an officer buying fuel at a late hour, a construction vehicle buying fuel at an odd hour or a material inspector buying fuel out of state, are clearly transactions that do not warrant further review.

By the tenth working day after the first of the month, the Office will refer any “unresolved” transactions to the first level of management over the employee whose name is associated with the PIN number used in the transaction for their further review or explanation.

The Office will retain copies of the initial exception reports, screening comments, and evidence of referring the transactions to the other manager for them to resolve/investigate.

Conclusion – Response accepted.

- 4) Invoice Cancellation – The Department scans invoices and retains an electronic image of the invoice on the Electronic Records Management System (ERMS). When an invoice is printed from ERMS, there are no distinguishing marks to indicate the invoice has been paid.

Recommendation – To strengthen controls and to help prevent duplicate payment, a distinguishing mark or watermark should be applied to the invoice when printed.

Response – The Department has submitted a request to the ERMS vendor to add a banner which will indicate the invoice has been paid.

Conclusion – Response accepted.

- 5) GAAP Package – The Department records receipts and disbursements on a FINBAS system and the information is subsequently posted to Iowa’s Integrated Information for Iowa system (I/3). Activity not recorded on the system is reported to the Iowa Department of Administrative Services – State Accounting Enterprise (DAS-SAE) in a GAAP package. The GAAP package is to be submitted to DAS-SAE by the first week of September each year. The following were noted:

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- a) Future lease obligations were understated by \$241,901.
- b) Rental expense was overstated by \$48,825.
- c) An incorrect IPERS rate was used in calculating the compensated absence liability. This was subsequently corrected.
- d) Because partial payments were not used in the calculation of vehicle damage claims receivable, an overstatement of \$129,921 was noted.
- e) Certain right of way capital asset additions and deletions were included twice causing the additions and deletions to be overstated by \$394,601. This was corrected for financial reporting.
- f) The Department makes loans to railroad companies and subsequently reports these loans as loans receivable in the GAAP package. One prior year loan was not added to the GAAP package timely.

Recommendation – The Department should ensure the GAAP package information reported is complete and accurate.

Response – The Department will analyze the causes of the misstatements and strengthen review controls in these areas.

Conclusion – Response accepted.

Findings Related to Statutory Requirements and Other Matters:

No matters were noted.

Staff:

Questions or requests for further assistance should be directed to:

Ernest H. Ruben, Jr., CPA, Manager
Janet K. Mortvedt, CPA, Senior Auditor
Andrew E. Nielsen, CPA, Deputy Auditor of State

Other individuals who participated in the audits include:

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Todd E. Pudenz, CPA, Staff Auditor
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Matthew J. Erlbacher, Assistant Auditor
Lacey D. Kriegel, Assistant Auditor
Ashley J. Moser, Assistant Auditor
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Jesse J. Probasco, Assistant Auditor
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Karen Pathmaprakashan, Audit Intern