



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

State Capitol Building  
Des Moines, Iowa 50319-0004

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Mary Mosiman, CPA  
Auditor of State

**NEWS RELEASE**

FOR RELEASE June 16, 2014

Contact: Andy Nielsen  
515/281-5834

Auditor of State Mary Mosiman today released a report on the Iowa Department for the Blind for the year ended June 30, 2013.

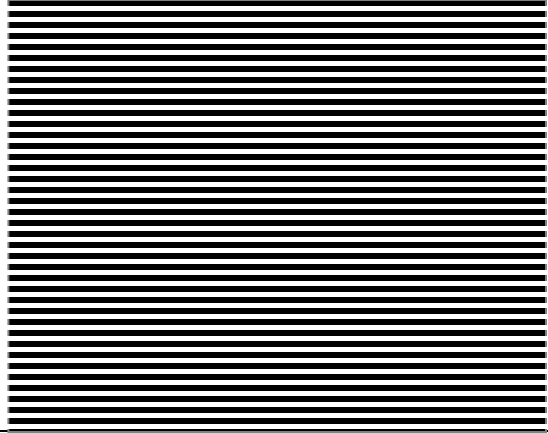
The Iowa Department for the Blind is a statewide organization offering specialized, integrated services which blind and severely visually impaired Iowans need to live independently and work competitively.

Mosiman recommended the Iowa Department for the Blind develop procedures to address controls over the reporting of capital assets. The Department's response to the recommendation is included in the report.

A copy of the report is available for review in the Iowa Department for the Blind, in the Office of Auditor of State and on the Auditor of State's web site at <http://auditor.iowa.gov/reports/1460-1310-OR00.pdf>.

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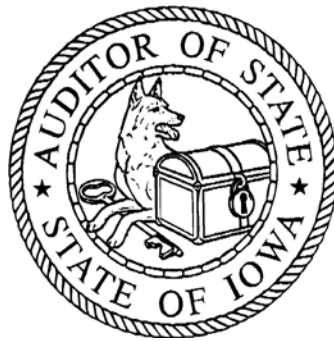
**REPORT OF RECOMMENDATIONS TO THE  
IOWA DEPARTMENT FOR THE BLIND**

**JUNE 30, 2013**

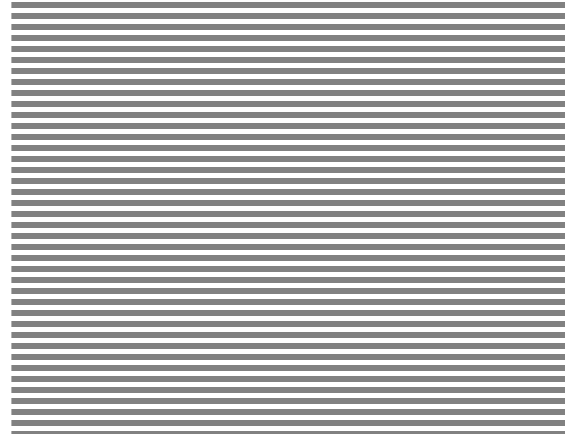
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June 10, 2014

To Richard Sorey, Director of the  
Iowa Department for the Blind:


The Iowa Department for the Blind 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, 2013.

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 a recommendation which is reported on the following page. We believe you should be aware of this recommendation, which pertains to the Department's internal control. This recommendation has been discussed with Department personnel and their response to this recommendation is included in this report. While we have expressed our conclusion on the Department's response, we did not audit the Iowa Department for the Blind's response and, accordingly, we express no opinion on it.

This report, a public record by law, is intended solely for the information and use of the officials and employees of the Iowa Department for the Blind, citizens of the State of Iowa and other parties to whom the Iowa Department for the Blind 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 Department for the Blind during the course of our audits. 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 audits of the Department are listed on page 5 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

Report of Recommendations to the

Iowa Department for the Blind

June 30, 2013

**Findings Reported in the State's Single Audit Report:**

No matters were noted.

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

No matters were noted.

**Other Finding Related to Internal Control:**

Capital Assets – Chapter 7A.30 of the Code of Iowa requires each department of the State to maintain a written, detailed and up-to-date inventory of property under its charge and control. The following were noted for the Department:

- (a) Two assets recorded as deletions were still in service at year end. As a result, assets were understated by \$14,140.
- (b) Activity for a vehicle disposal and the purchase of a replacement vehicle was omitted from the capital asset listing, understating assets by \$2,763.
- (c) The Department understated accumulated depreciation by \$31,342.

Recommendation – The Department should develop written procedures to ensure a detailed, up-to-date capital asset listing is maintained. Procedures should include, but not be limited to, ensuring all capital asset disposals are recorded in the proper fiscal year and amounts reported on the GAAP package are properly supported by documentation maintained by the Department.

Response – The Department will implement the above procedures as recommended.

Conclusion – Response accepted.

**Findings Related to Statutory Requirements and Other Matters:**

No matters were noted.

Report of Recommendations to the

Iowa Department for the Blind

June 30, 2013

**Staff:**

Questions or requests for further assistance should be directed to:

Timothy D. Houlette, CPA, Manager  
Lesley R. Geary, Senior Auditor II  
Andrew E. Nielsen, CPA, Deputy Auditor of State

Other individuals who participated in the audits include:

Benjamin P. James, Staff Auditor  
Ryan J. Pithan, Staff Auditor  
Joshua W. Ostander, Staff Auditor  
Amanda L. Burt, Assistant Auditor  
Miranda A. Shipman, Assistant Auditor