



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

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Des Moines, Iowa 50319-0004

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Mary Mosiman, CPA  
Auditor of State

NEWS RELEASE

FOR RELEASE

July 29, 2015

Contact: Andy Nielsen  
515/281-5834

Auditor of State Mary Mosiman today released a report on the Governor's Office of Drug Control Policy for the year ended June 30, 2014.

The Governor's Office of Drug Control Policy is responsible for coordinating and monitoring statewide narcotics enforcement efforts, state and federal substance abuse treatment grants and programs and statewide substance abuse prevention and education programs in communities and schools.

Mosiman recommended the Office improve controls over the GAAP package for accuracy and completeness before submittal. The Office's response to the recommendation is included in the report.

A copy of the report is available for review at the Governor's Office of Drug Control Policy, in the Office of Auditor of State and on the Auditor of State's web site at <http://auditor.iowa.gov/reports/1560-6420-0R00.pdf>.

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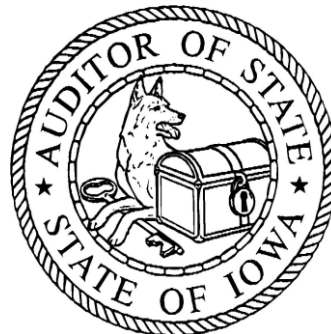
**REPORT OF RECOMMENDATIONS TO THE  
GOVERNOR'S OFFICE OF DRUG CONTROL POLICY**

**JUNE 30, 2014**

Office of

**AUDITOR  
OF STATE**

State Capitol Building • Des Moines, Iowa



**Mary Mosiman, CPA**  
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July 16, 2015

To Steve Lukan, Director of the  
Governor's Office of Drug Control Policy:

The Governor's Office of Drug Control Policy 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, 2014.

In conducting our audits, we became aware of an aspect concerning the Office'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 Office's internal control. This recommendation has been discussed with Office personnel and their response to this recommendation is included in this report. While we have expressed our conclusion on the Office's response, we did not audit the Governor's Office of Drug Control Policy'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 Governor's Office of Drug Control Policy, citizens of the State of Iowa and other parties to whom the Governor's Office of Drug Control Policy 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 Office 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 Office are listed on page 5 and they are available to discuss these matters with you.

*Mary Mosiman*  
MARY MOSIMAN, CPA  
Auditor of State

*Warren G. Jenkins*  
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  
Governor's Office of Drug Control Policy

June 30, 2014

**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:**

GAAP Package – The Office records receipts and disbursements in the Integrated Information for Iowa system (I/3) throughout the year, including the accrual period. Activity not recorded in 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:

- a) D.A.R.E Surcharge Fund 0012 expenditures were understated by \$11,678
- b) Substance Abuse Pass Through Fund 0421 unearned revenue was understated by \$6,305.
- c) Bryne/JAG Fund 0499 unearned revenue was understated by \$212,101.

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

Response – The Office has analyzed the causes of the misstatements and will strengthen review controls in these areas.

Conclusion – Response accepted.

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

No matters were noted.

Report of Recommendations to the  
Governor's Office of Drug Control Policy

June 30, 2014

**Staff:**

Questions or requests for further assistance should be directed to:

Ernest H. Ruben, Jr., CPA, Manager  
Michael A. Chervek, Staff Auditor  
Andrew E. Nielsen, CPA, Deputy Auditor of State

Other individuals who participated in the audits include:

Marcus B. Johnson, Assistant Auditor