

OFFICE OF AUDITOR OF STATE
STATE OF IOWA

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NEWS RELEASE

FOR RELEASE _____ July 30, 2015

Contact: Andy Nielsen
515/281-5834

Auditor of State Mary Mosiman today released a report on the Iowa Law Enforcement Academy for the year ended June 30, 2014.

The Iowa Law Enforcement Academy is responsible for developing training programs, establishing hiring standards for law enforcement officers and setting standards for law enforcement service.

Mosiman recommended the Academy strengthen controls over receipts and bank reconciliations and ensure inventory and capital assets are properly reported. The report also includes the Academy's responses to the recommendations.

A copy of the report is available for review at the Iowa Law Enforcement Academy, in the Office of Auditor of State and on the Auditor of State's web site at <http://auditor.iowa.gov/reports/1560-4670-0R00.pdf>.

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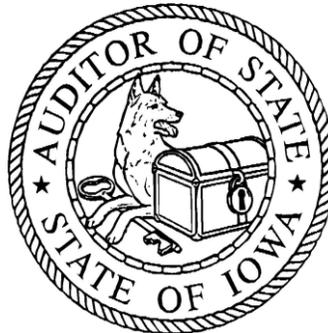
**REPORT OF RECOMMENDATIONS TO THE
IOWA LAW ENFORCEMENT ACADEMY**

JUNE 30, 2014

Office of

**AUDITOR
OF STATE**

State Capitol Building • Des Moines, Iowa



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July 24, 2015

To the Members of the
Iowa Law Enforcement Academy Council:

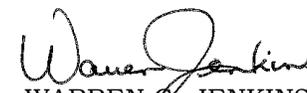
The Iowa Law Enforcement Academy is a part of the State of Iowa and, as such, has been included in our audits of the State's Comprehensive Annual Financial Report (CAFR) and the State's Single Audit Report for the year ended June 30, 2014.

In conducting our audits, we became aware of certain aspects concerning the Academy's operations for which we believe corrective action is necessary. As a result, we have developed recommendations which are reported on the following page. We believe you should be aware of these recommendations, which include recommendations pertaining to the Academy's internal control. These recommendations have been discussed with Academy personnel and their responses to these recommendations are included in this report. While we have expressed our conclusions on the Academy's responses, we did not audit the Iowa Law Enforcement Academy'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 Law Enforcement Academy, citizens of the State of Iowa and other parties to whom the Academy 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 Academy 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 Academy 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 Law Enforcement Academy

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 Findings Related to Internal Control:

- (1) Inventory - The cost of inventory items has not been updated since January 2010.

Recommendation - The Academy should ensure the inventory is valued at the most recent cost paid.

Response - Periodic inventories will be conducted and include current costs of items.

Conclusion - Response accepted.

- (2) 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. One asset was included on the capital asset listing but was omitted from the GAAP package.

Recommendation - Capital assets reported in the GAAP package should equal the capital asset listing prepared by the Academy.

Response - Accounting inadvertently did not include the capital asset in the GAAP package. A correction will be made.

Conclusion - Response accepted.

Findings Related to Statutory Requirements and Other Matters:

No matters were noted.

Report of Recommendations to the
Iowa Law Enforcement Academy

June 30, 2014

Staff:

Questions or requests for further assistance should be directed to:

Donna F. Kruger, CPA, Manager
April D. Harbst, Staff Auditor
Andrew E. Nielsen, CPA, Deputy Auditor of State

Other individuals who participated in the audits include:

Jenna M. Paysen, Assistant Auditor