



OFFICE OF AUDITOR OF STATE

STATE OF IOWA

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Mary Mosiman, CPA

Auditor of State

NEWS RELEASE

FOR RELEASE

July 17, 2018

Contact: Andy Nielsen

515/281-5834

Auditor of State Mary Mosiman today released a report on the Iowa Board of Parole for the year ended June 30, 2017.

The Board has the primary responsibility for enhancing overall public safety by making evidence-based and informed parole decisions for the successful re-entry of offenders back into the community to become productive and responsible citizens.

Mosiman recommended the Board ensure all capital assets additions and deletions are properly approved and recorded. The Board's response to the recommendation is included in the report.

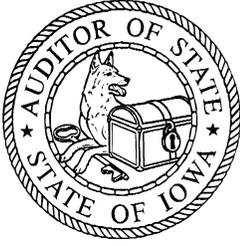
A copy of the report is available for review in the Iowa Board of Parole in the Office of Auditor of State and on the Auditor of State's website at <https://auditor.iowa.gov/reports/1860-5470-0R00>.

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**REPORT OF RECOMMENDATIONS TO THE
IOWA BOARD OF PAROLE**

JUNE 30, 2017

Iowa Board of Parole



OFFICE OF AUDITOR OF STATE
STATE OF IOWA

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Auditor of State

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Des Moines, Iowa 50319-0004

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July 9, 2018

To the Members of the Iowa Board of Parole:

The Iowa Board of Parole 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, 2017.

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

A handwritten signature in cursive script that reads "Mary Mosiman".

MARY MOSIMAN, CPA
Auditor of State

cc: Honorable Kim Reynolds, Governor
David Roederer, Director, Department of Management
Glen P. Dickinson, Director, Legislative Services Agency

Report of Recommendations to the Iowa Board of Parole

June 30, 2017

Findings Reported in the State's Single Audit Report:

No matters were noted.

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

No matters were noted.

Other Findings Related to Internal Control:

Capital Assets – An effective internal control system provides for internal controls related to ensuring proper accounting for all capital assets, including asset additions and deletions, by maintaining appropriate accounting records and ensuring the records are reviewed by an independent person. During the year, two fully depreciated capital assets were sold, however written approval was not obtained and the capital asset record was not updated to reflect the deletions.

Recommendation – The Board should ensure all capital asset deletions are properly recorded and the disposal of capital assets is properly authorized by the Board Chair. The authorization should be documented by the signature or initials of the Board Chair and the date of the authorization.

Response – The Iowa Board of Parole will ensure the Board Chair approves each capital asset disposal and the disposals are recorded accurately in the financial statements.

Conclusion – Response acknowledged. The authorization should be documented by the signature or initials of the Board Chair and the date of the authorization.

Findings Related to Statutory Requirements and Other Matters:

No matters were noted.

Report of Recommendations to the Iowa Board of Parole

June 30, 2017

Staff:

Questions or requests for further assistance should be directed to:

Ernest H. Ruben, Jr., CPA, Manager
Robert Quinn Barrett, Staff Auditor
Andrew E. Nielsen, CPA, Deputy Auditor of State

Other individuals who participated in the audits include:

Andy J. Salwolke, Assistant Auditor