



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

Rob Sand  
Auditor of State

State Capitol Building  
Des Moines, Iowa 50319-0006

Telephone (515) 281-5834 Facsimile (515) 281-6518

**NEWS RELEASE**

FOR RELEASE

September 21, 2020

Contact: Marlys Gaston  
515/281-5834

Auditor of State Rob Sand today released a report on the six divisions of the Iowa Department of Corrections for the year ended June 30, 2019.

The Iowa Department of Corrections oversees the financial administration of all correctional institutions and community-based corrections. The Department is responsible for a variety of services such as planning for and monitoring correctional facilities and training correctional officers. The governing policy board for the Department is the Board of Corrections.

**AUDIT FINDINGS:**

Sand reported one finding pertaining to documenting compliance with Chapter 904.105 of the Code of Iowa when a vacancy exists in the office of the Director. Sand provided the Department with a recommendation to address the finding. The finding is found on page 3 of this report.

Management of the Iowa Department of Corrections have a fiduciary responsibility to provide oversight of the Department's operations and financial transactions. Oversight is typically defined as the "watchful and responsible care" management exercises in its fiduciary capacity.

A copy of the report is available for review on the Auditor of State's web site at <https://auditor.iowa.gov/reports/audit-reports/>.

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

**JUNE 30, 2019**

**Iowa Department of Corrections**



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September 8, 2020

Iowa Department of Corrections  
Des Moines, Iowa

To Beth Skinner, Director of the Iowa Department of Corrections:

I am pleased to submit to you the Report of Recommendations for the Iowa Department of Corrections for the year ended June 30, 2019. The report includes a finding pertaining to the Department's compliance which resulted from the fiscal year 2019 audit.

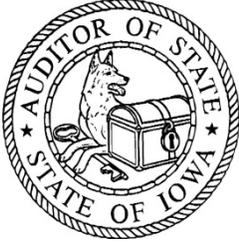
I appreciate the cooperation and courtesy extended by the officials and employees of Iowa Department of Corrections throughout the audit. If I or this office can be of any further assistance, please contact me or my staff at 515-281-5834.

Sincerely,

A handwritten signature in black ink, appearing to read "Rob Sand", written in a cursive style.

Rob Sand  
Auditor of State

**Iowa Department of Corrections**



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September 8, 2020

To Beth Skinner, Director of the Iowa Department of Corrections:

The Iowa Department of Corrections 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, 2019.

In conducting our audits, we became aware of an aspect 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 statutory requirements and other matters. 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 of Correction'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 of Corrections, citizens of the State of Iowa and other parties to whom the Department 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 the above matter, we shall be pleased to discuss it with you at your convenience. Individuals who participated in our audits of the Department are listed on page 4 and they are available to discuss the matter with you.

  
Marlys K. Gaston, CPA  
Deputy Auditor of State

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

June 30, 2019

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

No matters were reported.

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

No matters were reported.

**Other Findings Related to Internal Control:**

No matters were noted.

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

(A) Appointment of Department Director

Section 904.105 of the Code of Iowa states, in part, “The board of corrections shall: (3) Recommend to the governor the names of individuals qualified for the position of director when a vacancy exists in the office.” To comply with this statute, the Board is required to take Board action to approve the qualified individuals and to provide the names of such to the Governor prior to appointment of a Director. In June 2019, the Governor appointed Beth Skinner as the Director of the Department of Corrections. However, the Board of Corrections did not take action to approve qualified individuals for the Director position or to approve those names be provided to the Governor prior to the appointment of Director Skinner. This lack of action resulted in the Board's violation of Chapter 904.105 of the Code of Iowa pertaining to this appointment.

Recommendation – The Board should establish procedures to ensure compliance with Chapter 904.105 of the Code of Iowa pertaining to vacancies in the office of the Director. The Board's approval of the names of the qualified individuals and the Board's approval to provide the same to the Governor should be documented in the Board minutes.

Response – The Department will share this recommendation with the Board of Corrections and, to the best of its ability, advise the Board of all of their duties and requirements as set in Iowa Code.

Conclusion – Response accepted.

Report of Recommendations to the Iowa Department of Corrections

Staff

**Staff:**

Questions or requests for further assistance should be directed to:

Marlys K. Gaston, CPA, Deputy  
Deborah J. Moser, CPA, Manager  
Taylor I. Cook, Senior Auditor

Other individuals who participated in the audits include:

Kile J. Bean, Staff Auditor