



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

Rob Sand  
Auditor of State

State Capitol Building  
Des Moines, Iowa 50319-0004

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**NEWS RELEASE**

FOR RELEASE

October 15, 2020

Contact: Marlys Gaston  
515/281-5834

Auditor of State Rob Sand today released a combined report on the institutions under the control of the Iowa Department of Corrections. The report includes findings and recommendations and average cost per inmate information for the five years ended June 30, 2019.

**FINANCIAL HIGHLIGHTS:**

The average cost per inmate at the nine institutions under the control of the Iowa Department of Corrections ranged from \$22,697 at the Newton Correctional Facility to \$57,713 at the Iowa State Penitentiary – Fort Madison for the year ended June 30, 2019. General Fund expenditures for the nine institutions totaled approximately \$279 million for the year ended June 30, 2019, an increase of approximately \$7.5 million, or 2.8%, over the year ended June 30, 2018. General Fund expenditures decreased 0.3% during the five-year period ended June 30, 2019. The average daily cost per inmate of \$89.78 for the year ended June 30, 2019 was 3.9% less than the average daily cost per inmate of \$93.46 for the year ended June 30, 2015. The average number of inmates increased 3.8% over the five-year period, from 8,195 for the year ended June 30, 2015 to 8,508 for the year ended June 30, 2019.

**AUDIT FINDINGS:**

Sand reported five findings related to the receipt and disbursement of taxpayer funds at four of the nine Institutions. They are found on pages 28 through 38 of this report. The findings address a lack of segregation of duties at the Anamosa State Penitentiary and the Clarinda Correctional Facility, the approval of P-1 documents at the Anamosa State Penitentiary and the Iowa Medical and Classification Center in Oakdale and the disposal of capital assets at the Clarinda Correctional Facility. Sand provided the Institutions with recommendations to address each of these findings.

The segregation of duties finding discussed above and pertaining to the Anamosa State Penitentiary is repeated from the prior year. Management of each Institution has a fiduciary responsibility to provide oversight of their respective Institution's operations and financial transactions. Oversight is typically defined as the "watchful and responsible care" a governing body exercises in its fiduciary capacity.

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

###

**COMBINED REPORT ON THE INSTITUTIONS UNDER THE  
CONTROL OF THE IOWA DEPARTMENT OF CORRECTIONS  
SCHEDULES  
FINDINGS AND RECOMMENDATIONS**

**JUNE 30, 2019**

**Iowa Department of Corrections**



**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

September 22, 2020

Iowa Board of Corrections  
Des Moines, Iowa

Dear Members of the Iowa Board of Corrections:

I am pleased to submit to you the combined report on the institutions under the control of the Iowa Department of Corrections for the year ended June 30, 2019. This report includes findings pertaining to the institutions' internal control which resulted from the fiscal year 2019 audits. This report also includes average cost per inmate at each institution as required by Section 11.28 of the Code of Iowa.

I appreciate the cooperation and courtesy extended by the officials and employees of the institutions under the control of the Iowa Department of Corrections throughout the audits. 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 that reads "Rob Sand".

Rob Sand  
Auditor of State

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**STATE OF IOWA**

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Des Moines, Iowa 50319-0004

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

September 22, 2020

To the Members of the Iowa Board of Corrections:

The Institutions under the control of the Iowa Department of Corrections are part of the State of Iowa and, as such, have 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 certain aspects concerning the various Institutions' operations for which we believe corrective action is necessary. As a result, we have developed recommendations which are reported on the following pages. We believe you should be aware of these recommendations, which include recommendations pertaining to internal control. These recommendations have been discussed with applicable Institution personnel and their responses to these recommendations are included in this report. While we have expressed our conclusions on the Institutions' responses, we did not audit the Institutions' responses and, accordingly, we express no opinion on them.

We have also included certain unaudited financial and other information for the Institutions under the control of the Iowa Department of Corrections for the five years ended June 30, 2019 to report an average cost per inmate at each Institution as required by Chapter 11.28 of the Code of Iowa.

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, the Institutions under the control of the Iowa Department of Corrections, citizens of the State of Iowa and other parties to whom the Iowa Department of Corrections 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 Institutions 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. Individuals who participated in our audits of the Institutions are listed on pages 28, 30, 31, 32, 34, 35, 36, 37 and 38 and they are available to discuss these matters 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

## Iowa Department of Corrections

### Overview

#### **Background**

In accordance with Chapter 904 of the Code of Iowa, the Iowa Department of Corrections (IDOC) is responsible for the control, treatment and rehabilitation of offenders committed under law to the following nine Institutions:

Iowa State Penitentiary – Fort Madison – Institutions for men consisting of the Penitentiary proper, a maximum-security facility, and the John E. Bennett unit, a minimum-security dormitory. A primary objective of these facilities is to provide rehabilitative services that assist offenders to make a successful transition from prison to their communities.

Anamosa State Penitentiary – A maximum/medium security facility for men. A primary objective of these facilities is to provide rehabilitative services that assist offenders to make a successful transition from prison to their communities.

Iowa Medical and Classification Center – Oakdale – A forensic psychiatric hospital for persons displaying evidence of mental illness or psychosocial disorders and requiring diagnostic services or treatment in a secure setting, secure housing units that serve as the reception center for all incoming male offenders and secure housing units for offenders with mental health and/or medical treatment needs.

Mount Pleasant Correctional Facility – A medium security facility for men that has treatment programs for sex offenders and substance abusers. A primary objective of this facility is to offer programs that reduce risk and assist offenders to make a successful transition from prison to their communities.

Clarinda Correctional Facility – A male facility composed of two sites, a medium security facility which provides rehabilitative services for offenders with intellectual disabilities, mental illness or a chemical dependency, and the Lodge which prepares offenders for discharge, work release or parole.

North Central Correctional Facility – Rockwell City – A minimum security facility for men. The facility prepares offenders for discharge, work release or parole and provides many offenders with actual opportunities to practice functioning within society through work programs.

Iowa Correctional Institution for Women – Mitchellville – A medium/minimum security facility for female offenders. The facility serves as the reception center for all female offender custody classifications committed to IDOC, provides gender responsive rehabilitative services and prepares offenders for discharge, work release or parole.

Newton Correctional Facility – A male facility composed of two sites, a medium security site which provides rehabilitative services and a separate minimum security site, CRC, which prepares offenders for discharge, work release or parole.

Fort Dodge Correctional Facility – A medium security facility designed to house adult male offenders. The facility provides rehabilitative services which assist offenders to make a successful transition from prison to their communities.

## **Scope and Methodology**

We have calculated an average cost per inmate at each Institution for the five years ended June 30, 2019 based on their General Fund expenditures. Certain reclassifications and changes have been made to these expenditures to provide comparable averages between Institutions. Therefore, expenditure amounts and cost per inmate averages may differ from those used for statewide financial statement purposes. These reclassifications and changes are as follows:

- (1) Operating transfers, primarily reimbursements to other state agencies for services, have been reclassified as expenditures for purposes of this report.
- (2) At the inception of a capital lease, total principal payments are recorded as expenditures and as other financing sources for statewide financial statement purposes. For purposes of this report, only the current year principal and interest payments are included as expenditures.
- (3) Canteen operations have been excluded from General Fund expenditures since the canteen is a self-supporting operation at each Institution.
- (4) Non-cash assistance, consisting of USDA commodities, has been excluded from General Fund expenditures.

## **Summary Observation**

The average cost per inmate ranged from \$22,697 at the Newton Correctional Facility to \$57,713 at the Iowa State Penitentiary – Fort Madison for the year ended June 30, 2019. The average cost per inmate has slightly increased over the past year, with the average cost per inmate for the year ended June 30, 2019 increasing over the prior year for six of the nine Facilities. Four of those six Facilities saw a corresponding increase in average number of inmates and five of the six Facilities saw a corresponding increase in the average number of employees which increased their total expenditures.

Over the last five fiscal years, total General Fund expenditures decreased 0.3%, from \$279,558,961 for the year ended June 30, 2015 to \$278,800,418 for the year ended June 30, 2019, the average number of inmates increased 3.8%, from 8,195 to 8,508, and the average daily cost per inmate decreased 3.9%, from \$93.46 to \$89.78.



**Iowa Department of Corrections**

## **Schedules**

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Institutions Under the Control of the Iowa Department of Corrections

Average Cost Per Inmate by Institution  
(Unaudited)

For the Last Five Fiscal Years

|  | Year ended June 30, 2015        |                                   |                               |  |
|--|---------------------------------|-----------------------------------|-------------------------------|--|
|  | Average<br>Number of<br>Inmates | Average<br>Number of<br>Employees | Average<br>Cost per<br>Inmate | Average<br>Daily<br>Cost per<br>Inmate |
| Iowa State Penitentiary - Fort Madison                     | 725                             | 409                               | \$ 60,820                     | \$ 166.63                              |
| Anamosa State Penitentiary                                 | 1,080                           | 310                               | 32,071                        | 87.87                                  |
| Iowa Medical and Classification Center -<br>Oakdale        | 939                             | 551                               | 58,300                        | 159.73                                 |
| Mount Pleasant Correctional Facility                       | 863                             | 241                               | 29,662                        | 81.27                                  |
| Clarinda Correctional Facility                             | 873                             | 255                               | 31,078                        | 85.15                                  |
| North Central Correctional Facility -<br>Rockwell City     | 490                             | 93                                | 21,194                        | 58.07                                  |
| Iowa Correctional Institution for Women -<br>Mitchellville | 647                             | 225                               | 36,277                        | 99.39                                  |
| Newton Correctional Facility                               | 1,293                           | 257                               | 22,183                        | 60.78                                  |
| Fort Dodge Correctional Facility                           | 1,285                           | 286                               | 23,981                        | 65.70                                  |
| Total  | 8,195                           | 2,627                             | \$ 34,113                     | \$ 93.46                               |

| Year ended June 30, 2016        |                                   |                               |  | Year ended June 30, 2017        |                                   |                               |  |
|---------------------------------|-----------------------------------|-------------------------------|--|---------------------------------|-----------------------------------|-------------------------------|--|
| Average<br>Number of<br>Inmates | Average<br>Number of<br>Employees | Average<br>Cost per<br>Inmate | Average<br>Daily<br>Cost per<br>Inmate | Average<br>Number of<br>Inmates | Average<br>Number of<br>Employees | Average<br>Cost per<br>Inmate | Average<br>Daily<br>Cost per<br>Inmate |
| 735                             | 413                               | \$ 60,858                     | \$ 166.28                              | 791                             | 387                               | \$ 54,691                     | \$ 149.84                              |
| 1,004                           | 308                               | 34,292                        | 93.69                                  | 936                             | 307                               | 36,334                        | 99.55                                  |
| 962                             | 530                               | 57,192                        | 156.26                                 | 937                             | 518                               | 58,685                        | 160.78                                 |
| 883                             | 248                               | 30,246                        | 82.64                                  | 910                             | 231                               | 28,845                        | 79.03                                  |
| 892                             | 253                               | 31,283                        | 85.47                                  | 1,004                           | 242                               | 27,611                        | 75.65                                  |
| 494                             | 91                                | 21,095                        | 57.64                                  | 495                             | 93                                | 21,744                        | 59.57                                  |
| 689                             | 226                               | 34,103                        | 93.18                                  | 720                             | 208                               | 32,238                        | 88.32                                  |
| 1,166                           | 245                               | 24,566                        | 67.12                                  | 1,265                           | 245                               | 22,981                        | 62.96                                  |
| 1,269                           | 276                               | 24,083                        | 65.80                                  | 1,263                           | 269                               | 24,319                        | 66.63                                  |
| <b>8,094</b>                    | <b>2,590</b>                      | <b>\$ 34,830</b>              | <b>\$ 95.16</b>                        | <b>8,321</b>                    | <b>2,500</b>                      | <b>\$ 33,648</b>              | <b>\$ 92.19</b>                        |

Institutions Under the Control of the Iowa Department of Corrections

Average Cost Per Inmate by Institution  
(Unaudited)

For the Last Five Fiscal Years

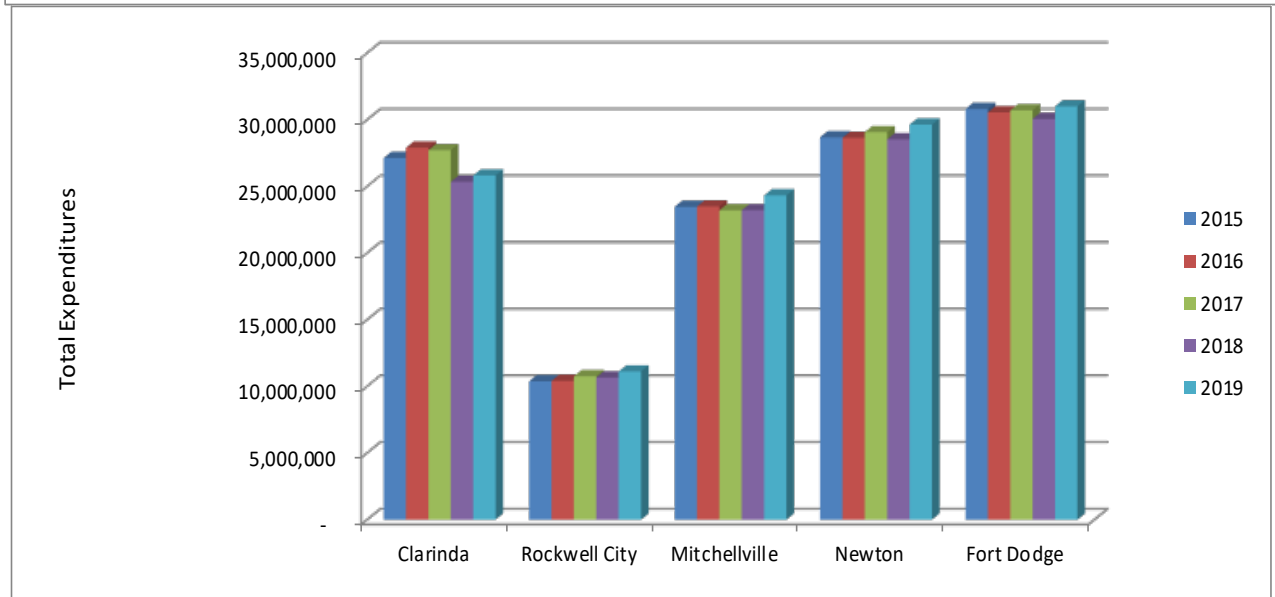
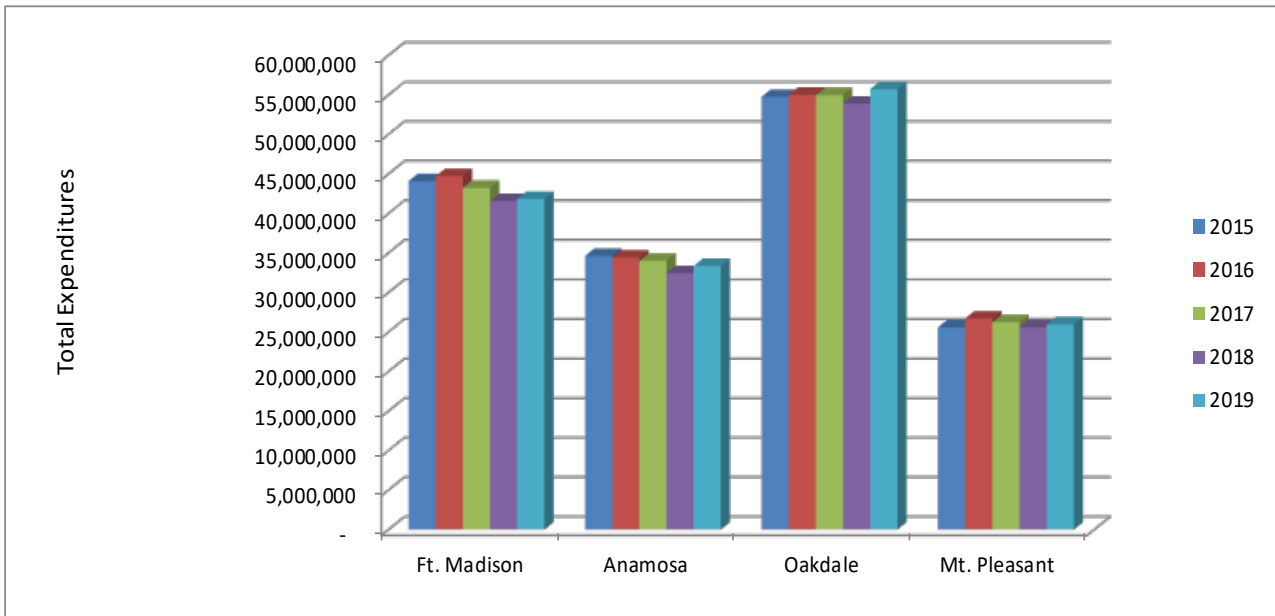
|  | Year ended June 30, 2018        |                                   |                               |  |
|--|---------------------------------|-----------------------------------|-------------------------------|--|
|  | Average<br>Number of<br>Inmates | Average<br>Number of<br>Employees | Average<br>Cost per<br>Inmate | Average<br>Daily<br>Cost per<br>Inmate |
| Iowa State Penitentiary - Fort Madison                     | 688                             | 356                               | \$ 60,405                     | \$ 165.49                              |
| Anamosa State Penitentiary                                 | 935                             | 289                               | 34,682                        | 95.02                                  |
| Iowa Medical and Classification Center -<br>Oakdale        | 939                             | 502                               | 57,385                        | 157.22                                 |
| Mount Pleasant Correctional Facility                       | 1,002                           | 212                               | 25,552                        | 70.01                                  |
| Clarinda Correctional Facility                             | 993                             | 210                               | 25,525                        | 69.93                                  |
| North Central Correctional Facility-<br>Rockwell City      | 490                             | 90                                | 21,766                        | 59.63                                  |
| Iowa Correctional Institution for Women -<br>Mitchellville | 713                             | 205                               | 32,562                        | 89.21                                  |
| Newton Correctional Facility                               | 1,303                           | 239                               | 21,903                        | 60.01                                  |
| Fort Dodge Correctional Facility                           | 1,300                           | 257                               | 23,129                        | 63.37                                  |
| Total  | <u>8,363</u>                    | <u>2,360</u>                      | <u>\$ 32,442</u>              | <u>\$ 88.88</u>                        |

| Year ended June 30, 2019        |                                   |                               |  |
|---------------------------------|-----------------------------------|-------------------------------|--|
| Average<br>Number of<br>Inmates | Average<br>Number of<br>Employees | Average<br>Cost per<br>Inmate | Average<br>Daily<br>Cost per<br>Inmate |
| 725                             | 366                               | \$ 57,713                     | \$ 158.12                              |
| 989                             | 296                               | 33,718                        | 92.38                                  |
| 977                             | 477                               | 57,030                        | 156.25                                 |
| 987                             | 223                               | 26,311                        | 72.09                                  |
| 996                             | 214                               | 25,927                        | 71.03                                  |
| 468                             | 92                                | 23,765                        | 65.11                                  |
| 728                             | 200                               | 33,418                        | 91.56                                  |
| 1,306                           | 246                               | 22,697                        | 62.18                                  |
| 1,332                           | 260                               | 23,280                        | 63.78                                  |
| 8,508                           | 2,374                             | \$ 32,769                     | \$ 89.78                               |

Institutions Under the Control of the Iowa Department of Corrections

Average Cost Per Inmate by Institution  
Total Expenditures  
(Unaudited)

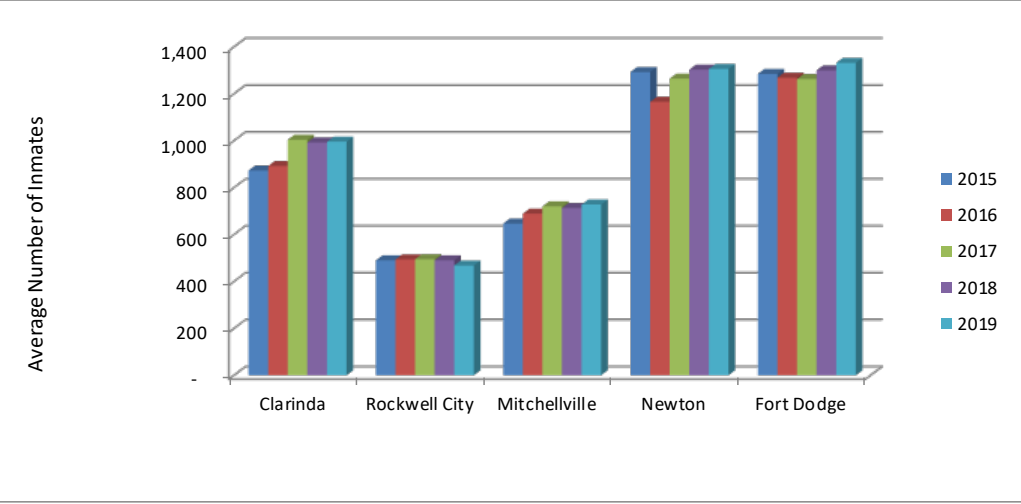
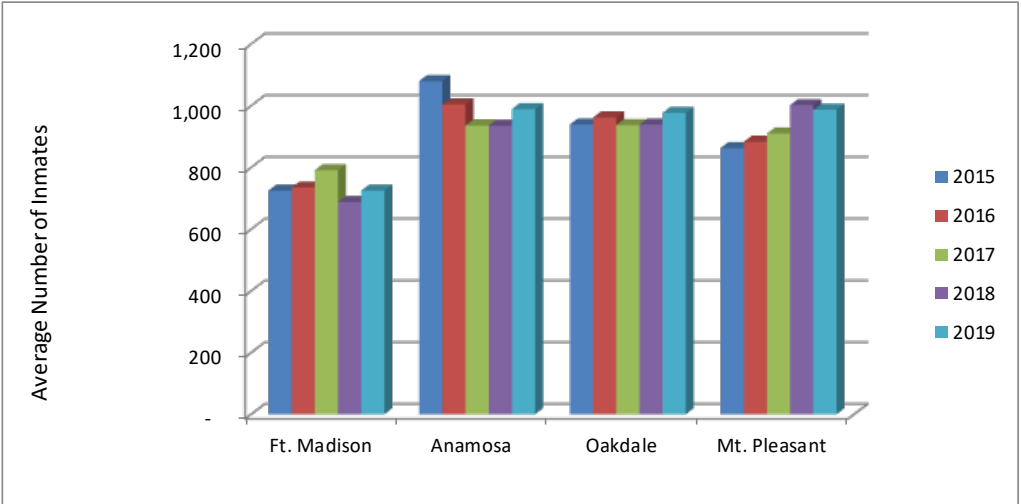
For the Last Five Fiscal Years



Institutions Under the Control of the Iowa Department of Corrections

Average Cost Per Inmate by Institution  
 Average Number of Inmates  
 (Unaudited)

For the Last Five Fiscal Years



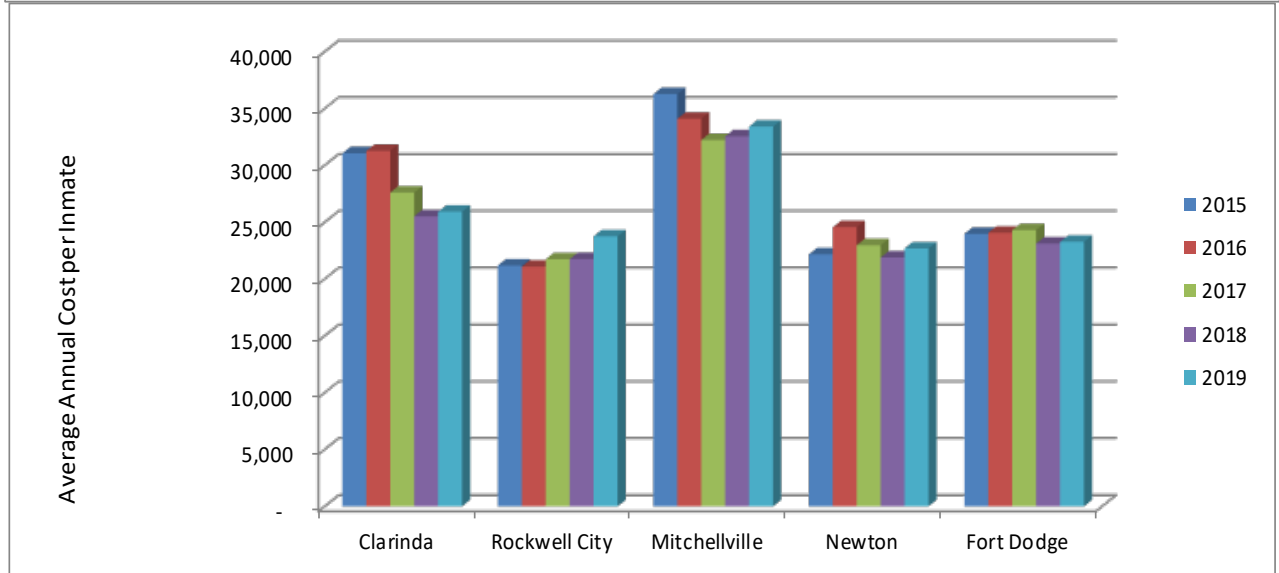
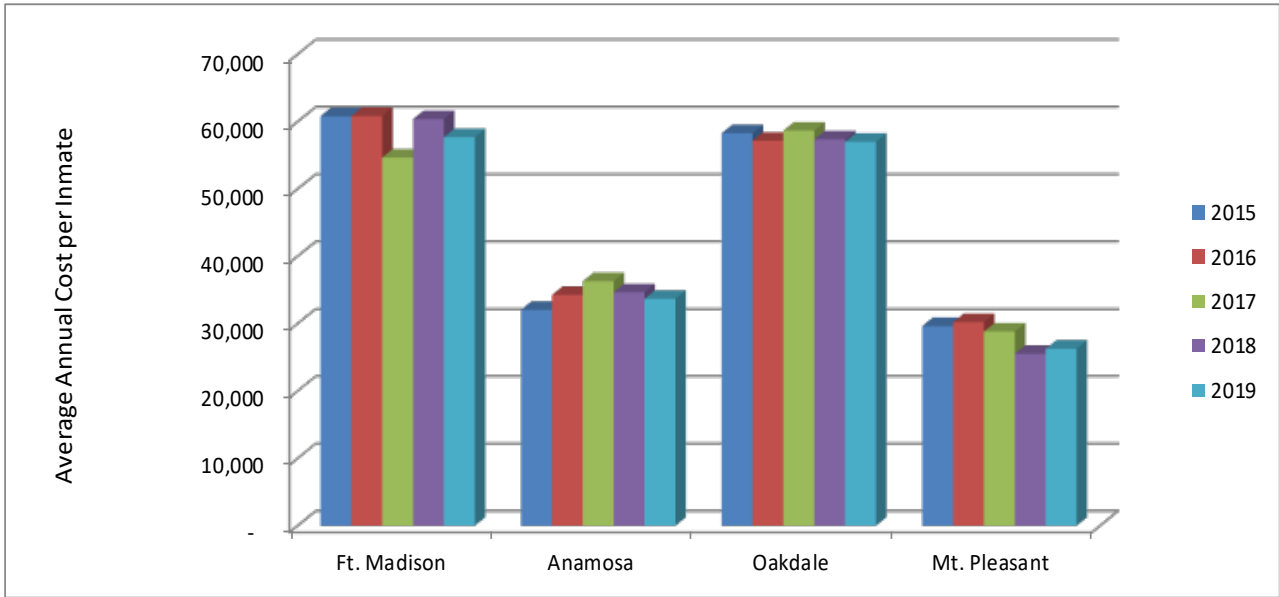


**Iowa Department of Corrections**

Institutions Under the Control of the Iowa Department of Corrections

Average Cost Per Inmate by Institution  
 Average Annual Cost per Inmate  
 (Unaudited)

For the Last Five Fiscal Years



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Institutions Under the Control of the Iowa Department of Corrections

General Fund Expenditures by Institution  
(Unaudited)

Year ended June 30, 2015

|                               | Iowa State<br>Penitentiary -<br>Fort Madison | Anamosa<br>State<br>Penitentiary | Iowa Medical<br>and<br>Classification<br>Center -<br>Oakdale | Mount Pleasant<br>Correctional<br>Facility |
|-------------------------------|--|----------------------------------|--|--|
| Personal services             | \$ 35,223,357                                | 27,282,838                       | 45,877,990   | 21,336,138                                 |
| Travel                        | 138,910                                      | 106,753                          | 226,552  | 92,369                                     |
| Supplies and materials        | 2,971,692                                    | 3,787,763                        | 4,267,448  | 2,170,129                                  |
| Contractual services          | 4,820,727                                    | 2,470,870                        | 3,467,190  | 1,445,626                                  |
| Capital outlay                | 607,962                                      | 421,022                          | 537,209  | 254,614                                    |
| Claims and miscellaneous      | 327,913                                      | 565,369                          | 367,249  | 298,492                                    |
| Licenses, permits and refunds | 3,840  | 2,337                            | -  | 518  |
| Total                         | <u>\$ 44,094,401</u>                         | <u>34,636,952</u>                | <u>54,743,638</u>  | <u>25,597,886</u>                          |

|                                      | Iowa   |   |                                    |  |  |                    |
|--------------------------------------|--|---|------------------------------------|--|--|--------------------|
| Clarinda<br>Correctional<br>Facility | North Central<br>Correctional<br>Facility -<br>Rockwell City | Correctional<br>Institution<br>for Women -<br>Mitchellville | Newton<br>Correctional<br>Facility | Fort Dodge<br>Correctional<br>Facility |  | Total              |
| 21,110,359                           | 8,168,354  | 18,710,772  | 22,116,354                         | 23,873,540                             |  | 223,699,702        |
| 101,221                              | 55,019   | 84,615  | 133,187                            | 73,068                                 |  | 1,011,694          |
| 3,114,220                            | 960,362  | 2,535,111   | 3,868,336                          | 4,175,797                              |  | 27,850,858         |
| 2,049,261                            | 947,263  | 1,671,298   | 2,117,720                          | 1,835,643                              |  | 20,825,598         |
| 227,272                              | 40,270   | 181,206   | 129,744                            | 187,518                                |  | 2,586,817          |
| 525,806                              | 214,033  | 287,946   | 316,981                            | 667,438                                |  | 3,571,227          |
| 3,333                                | -  | -   | 50                                 | 2,987                                  |  | 13,065             |
| <b>27,131,472</b>                    | <b>10,385,301</b>  | <b>23,470,948</b>   | <b>28,682,372</b>                  | <b>30,815,991</b>                      |  | <b>279,558,961</b> |

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Institutions Under the Control of the Iowa Department of Corrections

General Fund Expenditures by Institution  
(Unaudited)

Year ended June 30, 2016

|                               | Iowa State<br>Penitentiary -<br>Fort Madison | Anamosa<br>State<br>Penitentiary | Iowa Medical<br>and<br>Classification<br>Center -<br>Oakdale | Mount Pleasant<br>Correctional<br>Facility |
|-------------------------------|--|----------------------------------|--|--|
| Personal services             | \$ 35,974,235                                | 26,856,280                       | 47,120,065   | 22,431,383                                 |
| Travel                        | 127,950                                      | 83,101                           | 217,533  | 95,465                                     |
| Supplies and materials        | 3,642,692                                    | 4,063,838                        | 3,817,802  | 2,008,913                                  |
| Contractual services          | 4,338,548                                    | 2,371,229                        | 3,194,533  | 1,623,848                                  |
| Capital outlay                | 319,828                                      | 526,650                          | 284,474  | 251,353                                    |
| Claims and miscellaneous      | 322,666                                      | 526,386                          | 384,565  | 295,811                                    |
| Licenses, permits and refunds | 5,005  | 1,780                            | -  | 423  |
| Total                         | <u>\$ 44,730,924</u>                         | <u>34,429,264</u>                | <u>55,018,972</u>  | <u>26,707,196</u>                          |

|                                      | Iowa   |   |                                    |  |  |                    |
|--------------------------------------|--|---|------------------------------------|--|--|--------------------|
| Clarinda<br>Correctional<br>Facility | North Central<br>Correctional<br>Facility -<br>Rockwell City | Correctional<br>Institution<br>for Women -<br>Mitchellville | Newton<br>Correctional<br>Facility | Fort Dodge<br>Correctional<br>Facility |  | Total              |
| 21,935,309                           | 8,136,673  | 19,238,331  | 22,177,832                         | 23,670,549                             |  | 227,540,657        |
| 79,998                               | 53,245   | 70,126  | 100,262                            | 71,027                                 |  | 898,707            |
| 2,893,795                            | 972,728  | 2,288,685   | 3,688,296                          | 4,083,609                              |  | 27,460,358         |
| 2,029,524                            | 974,140  | 1,559,870   | 2,072,225                          | 1,825,695                              |  | 19,989,612         |
| 411,165                              | 65,203   | 96,374  | 285,996                            | 275,456                                |  | 2,516,499          |
| 550,836                              | 219,070  | 243,828   | 319,522                            | 632,163                                |  | 3,494,847          |
| 3,939                                | -  | -   | -                                  | 2,736                                  |  | 13,883             |
| <b>27,904,566</b>                    | <b>10,421,059</b>  | <b>23,497,214</b>   | <b>28,644,133</b>                  | <b>30,561,235</b>                      |  | <b>281,914,563</b> |

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Institutions Under the Control of the Iowa Department of Corrections

General Fund Expenditures by Institution  
(Unaudited)

Year ended June 30, 2017

|                               | Iowa State<br>Penitentiary -<br>Fort Madison | Anamosa<br>State<br>Penitentiary | Iowa Medical<br>and<br>Classification<br>Center -<br>Oakdale | Mount Pleasant<br>Correctional<br>Facility |
|-------------------------------|--|----------------------------------|--|--|
| Personal services             | \$ 35,008,439                                | 27,127,040                       | 46,772,160   | 21,952,281                                 |
| Travel                        | 124,090                                      | 82,540                           | 192,983  | 73,757                                     |
| Supplies and materials        | 3,296,265                                    | 3,610,270                        | 4,518,406  | 2,002,937                                  |
| Contractual services          | 4,197,170                                    | 2,440,640                        | 2,990,131  | 1,729,674                                  |
| Capital outlay                | 293,411                                      | 291,278                          | 83,256   | 184,367                                    |
| Claims and miscellaneous      | 335,647                                      | 456,355                          | 431,299  | 305,468                                    |
| Licenses, permits and refunds | 5,730  | 725                              | -  | 410  |
| Total                         | <u>\$ 43,260,752</u>                         | <u>34,008,848</u>                | <u>54,988,235</u>  | <u>26,248,894</u>                          |

|                                      | Iowa   |   |                                    |  |  |                    |
|--------------------------------------|--|---|------------------------------------|--|--|--------------------|
| Clarinda<br>Correctional<br>Facility | North Central<br>Correctional<br>Facility -<br>Rockwell City | Correctional<br>Institution<br>for Women -<br>Mitchellville | Newton<br>Correctional<br>Facility | Fort Dodge<br>Correctional<br>Facility |  | Total              |
| 21,788,952                           | 8,351,057  | 18,577,598  | 22,463,689                         | 23,888,369                             |  | 225,929,585        |
| 83,435                               | 60,236   | 65,576  | 82,914                             | 71,385                                 |  | 836,916            |
| 3,087,598                            | 1,131,400  | 2,381,284   | 3,590,959                          | 3,930,962                              |  | 27,550,081         |
| 2,154,690                            | 890,585  | 1,804,927   | 2,308,730                          | 1,912,219                              |  | 20,428,766         |
| 37,002                               | 95,908   | 144,327   | 228,377                            | 338,751                                |  | 1,696,677          |
| 566,278                              | 234,140  | 237,721   | 395,255                            | 570,522                                |  | 3,532,685          |
| 3,656                                | -  | -   | 1,327                              | 2,166                                  |  | 14,014             |
| <b>27,721,611</b>                    | <b>10,763,326</b>  | <b>23,211,433</b>   | <b>29,071,251</b>                  | <b>30,714,374</b>                      |  | <b>279,988,724</b> |



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Institutions Under the Control of the Iowa Department of Corrections

General Fund Expenditures by Institution  
(Unaudited)

Year ended June 30, 2018

|                               | Iowa State<br>Penitentiary -<br>Fort Madison | Anamosa<br>State<br>Penitentiary | Iowa Medical<br>and<br>Classification<br>Center -<br>Oakdale | Mount Pleasant<br>Correctional<br>Facility |
|-------------------------------|--|----------------------------------|--|--|
| Personal services             | \$ 32,694,564                                | 25,675,580                       | 44,811,511   | 20,071,892                                 |
| Travel                        | 92,018                                       | 66,243                           | 170,183  | 54,000                                     |
| Supplies and materials        | 3,345,829                                    | 3,300,157                        | 4,754,551  | 2,618,551                                  |
| Contractual services          | 4,498,039                                    | 2,500,488                        | 2,824,057  | 1,829,290                                  |
| Capital outlay                | 658,545                                      | 426,845                          | 919,343  | 683,981                                    |
| Claims and miscellaneous      | 265,219                                      | 456,170                          | 404,997  | 344,999                                    |
| Licenses, permits and refunds | 4,169  | 2,303                            | -  | 553  |
| Total                         | <u>\$ 41,558,383</u>                         | <u>32,427,786</u>                | <u>53,884,642</u>  | <u>25,603,266</u>                          |

|                                      | Iowa   |   |                                    |  |  |             |
|--------------------------------------|--|---|------------------------------------|--|--|-------------|
| Clarinda<br>Correctional<br>Facility | North Central<br>Correctional<br>Facility -<br>Rockwell City | Correctional<br>Institution<br>for Women -<br>Mitchellville | Newton<br>Correctional<br>Facility | Fort Dodge<br>Correctional<br>Facility |  | Total       |
| 19,032,383                           | 8,039,659  | 18,373,872  | 21,549,659                         | 23,135,540                             |  | 213,384,660 |
| 74,070                               | 49,442   | 61,595  | 71,036                             | 49,705                                 |  | 688,292     |
| 3,154,428                            | 1,116,447  | 2,388,204   | 3,478,106                          | 3,639,499                              |  | 27,795,772  |
| 2,324,702                            | 1,054,993  | 2,028,487   | 2,533,230                          | 2,011,042                              |  | 21,604,328  |
| 390,299                              | 170,118  | 85,112  | 460,885                            | 745,136                                |  | 4,540,264   |
| 365,494                              | 234,562  | 279,590   | 446,770                            | 482,638                                |  | 2,797,801   |
| 4,895                                | 39   | -   | 55                                 | 4,173                                  |  | 12,014      |
| 25,346,271                           | 10,665,260   | 23,216,860  | 28,539,741                         | 30,067,733                             |  | 271,309,942 |

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Institutions Under the Control of the Iowa Department of Corrections

General Fund Expenditures by Institution  
(Unaudited)

Year ended June 30, 2019

|                               | Iowa State<br>Penitentiary -<br>Fort Madison | Anamosa<br>State<br>Penitentiary | Iowa Medical<br>and<br>Classification<br>Center -<br>Oakdale | Mount Pleasant<br>Correctional<br>Facility |
|-------------------------------|--|----------------------------------|--|--|
| Personal services             | \$ 32,615,041                                | 25,923,812                       | 45,952,060   | 20,420,279                                 |
| Travel                        | 143,186                                      | 89,776                           | 247,527  | 85,920                                     |
| Supplies and materials        | 3,612,664                                    | 3,632,293                        | 5,695,358  | 2,490,439                                  |
| Contractual services          | 4,853,373                                    | 2,776,690                        | 3,017,162  | 2,036,127                                  |
| Capital outlay                | 305,665                                      | 444,627                          | 331,258  | 548,909                                    |
| Claims and miscellaneous      | 307,951                                      | 474,327                          | 475,146  | 387,049                                    |
| Licenses, permits and refunds | 4,124  | 5,130                            | -  | 488  |
| Total                         | \$ 41,842,004                                | 33,346,655                       | 55,718,511   | 25,969,211                                 |

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|                                      | Iowa   |   |                                    |  |             |
|--------------------------------------|--|---|------------------------------------|--|-------------|
| Clarinda<br>Correctional<br>Facility | North Central<br>Correctional<br>Facility -<br>Rockwell City | Correctional<br>Institution<br>for Women -<br>Mitchellville | Newton<br>Correctional<br>Facility | Fort Dodge<br>Correctional<br>Facility | Total       |
| 19,089,409                           | 8,113,789  | 18,248,029  | 22,080,413                         | 23,496,587                             | 215,939,419 |
| 126,227                              | 66,188   | 73,913  | 122,815                            | 77,014                                 | 1,032,566   |
| 3,479,090                            | 1,245,711  | 2,974,342   | 4,022,392                          | 4,187,823                              | 31,340,112  |
| 2,229,658                            | 1,101,134  | 2,104,462   | 2,439,141                          | 2,328,999                              | 22,886,746  |
| 541,342                              | 371,043  | 670,913   | 485,046                            | 477,821                                | 4,176,624   |
| 352,817                              | 224,024  | 256,480   | 491,907                            | 439,430                                | 3,409,131   |
| 4,297                                | -  | -   | 599                                | 1,182                                  | 15,820      |
| 25,822,840                           | 11,121,889   | 24,328,139  | 29,642,313                         | 31,008,856                             | 278,800,418 |

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Institutions Under the Control of the Iowa Department of Corrections

Inmate Population Statistics  
(Unaudited)

Year ended June 30, 2019

|  | Iowa State<br>Penitentiary -<br>Fort Madison | Anamosa<br>State<br>Penitentiary | Iowa Medical<br>and<br>Classification<br>Center -<br>Oakdale | Mount<br>Pleasant<br>Correctional<br>Facility |
|--|--|----------------------------------|--|---|
| Population beginning of year                         | 718  | 976                              | 1,128  | 922   |
| Increases:   |  |                                  |  |   |
| Admissions and transfers in                          | 297  | 538                              | 5,778  | 1,467   |
| Decreases:   |  |                                  |  |   |
| Acquitted/Dismissed                                  | -  | -                                | -  | -   |
| Deaths   | 2  | 1                                | 12   | 1   |
| Discharged - Expiration of sentence                  | 28   | 70                               | 127  | 174   |
| Paroled to Detainer - INS                            | -  | -                                | 27   | -   |
| Paroled to Detainer - Iowa                           | -  | 1                                | 3  | 3   |
| Paroled to Detainer - Out of state                   | 1  | 3                                | 5  | 7   |
| Paroled to Detainer - U.S. Marshall                  | 1  | 6                                | -  | 1   |
| Paroled with immediate discharge                     | 2  | 4                                | 4  | 32  |
| Parole granted                                       | 24   | 60                               | 78   | 505   |
| Probation - Reconsideration of sentence              | 1  | 2                                | 4  | 11  |
| Released to Custody of US Probation Office           | 1  | -                                | -  | -   |
| Released to OWI continuum                            | 1  | -                                | 26   | 3   |
| Released to special sentence                         | 1  | 10                               | 15   | 15  |
| Returned to sending jurisdiction                     | 1  | 2                                | 101  | -   |
| Revoked  | -  | -                                | 18   | -   |
| Revoked from parole - Work release granted           | -  | -                                | 7  | -   |
| Terminated by appeal - Conviction overturned         | -  | 4                                | -  | -   |
| Terminated by court                                  | -  | 1                                | 1  | -   |
| Transferred to different location                    | -  | -                                | -  | -   |
| Work release granted                                 | 18   | 73                               | 49   | 376   |
| Work Unit - Hospital                                 | -  | -                                | 5  | -   |
| Work Unit - Field to field                           | -  | -                                | 66   | -   |
| Work Unit - Prison to corrections/interstate compact | 1  | -                                | 4  | -   |
| Work Unit - Prison to/from field                     | -  | -                                | 3  | -   |
| Work Unit - Prison to escape                         | -  | -                                | -  | -   |
| Work Unit - Prison to prison                         | 194  | 281                              | 5,333  | 319   |
| Work Unit - Prison to/from residential               | 2  | -                                | 2  | 1   |
| Work Unit - Prison to stayed under appeal            | -  | -                                | 12   | 1   |
| Work Unit - Transfer to/from county jail             | -  | -                                | 8  | -   |
| Total released                                       | 278  | 518                              | 5,910  | 1,449   |
| Population end of year                               | 737  | 996                              | 996  | 940   |
| Average number of inmates                            | 725  | 989                              | 977  | 987   |

|                                      | Iowa   |   |                                    |  |
|--------------------------------------|--|---|------------------------------------|--|
| Clarinda<br>Correctional<br>Facility | North Central<br>Correctional<br>Facility -<br>Rockwell City | Correctional<br>Institution<br>for Women -<br>Mitchellville | Newton<br>Correctional<br>Facility | Fort Dodge<br>Correctional<br>Facility |
| 977                                  | 475  | 689   | 1,316                              | 1,267                                  |
| 1,260                                | 755  | 2,150   | 2,614                              | 1,443                                  |
| -                                    | -  | -   | -                                  | 1                                      |
| 1                                    | -  | 3   | 1                                  | 2                                      |
| 75                                   | 69   | 83  | 174                                | 162                                    |
| -                                    | -  | 3   | 9                                  | 9                                      |
| 10                                   | 5  | 5   | 4                                  | 24                                     |
| 23                                   | -  | 16  | -                                  | 29                                     |
| 16                                   | -  | 8   | 5                                  | 31                                     |
| 22                                   | 24   | 64  | 22                                 | 16                                     |
| 286                                  | 272  | 412   | 218                                | 298                                    |
| 5                                    | 6  | 10  | 15                                 | 12                                     |
| -                                    | -  | -   | -                                  | -                                      |
| 1                                    | 4  | 6   | 74                                 | 1                                      |
| 15                                   | 4  | 5   | 135                                | 18                                     |
| -                                    | 1  | 4   | 42                                 | -                                      |
| -                                    | -  | 35  | 270                                | -                                      |
| -                                    | -  | 29  | 159                                | -                                      |
| -                                    | -  | 1   | 3                                  | 1                                      |
| -                                    | -  | -   | -                                  | -                                      |
| -                                    | -  | 1   | 38                                 | -                                      |
| 201                                  | 224  | 176   | 207                                | 360                                    |
| 77                                   | -  | 2   | 2                                  | 3                                      |
| -                                    | -  | -   | -                                  | -                                      |
| -                                    | -  | -   | -                                  | -                                      |
| -                                    | -  | -   | -                                  | -                                      |
| -                                    | -  | -   | 2                                  | -                                      |
| 484                                  | 130  | 1,198   | 831                                | 404                                    |
| -                                    | -  | -   | -                                  | -                                      |
| -                                    | 1  | 2   | 2                                  | -                                      |
| -                                    | -  | 38  | 318                                | -                                      |
| 1,216                                | 740  | 2,101   | 2,531                              | 1,371                                  |
| 1,021                                | 490  | 738   | 1,399                              | 1,339                                  |
| 996                                  | 468  | 728   | 1,306                              | 1,332                                  |

June 30, 2019

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

No matters were reported.

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

No matters were reported.

**Other Finding Related to Internal Control:**

No matters were noted.

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

No matters were noted.

**Staff:**

Questions or requests for further assistance should be directed to:

Marlys K. Gaston, CPA, Deputy  
Michelle B. Meyer, CPA, CGFM, Manager  
Cody J. Pifer, Senior Auditor

Other individuals who participated in the audits include:

David A. Slocum, CPA, Staff Auditor

June 30, 2019

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

No matters were reported.

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

No matters were reported.

**Other Findings Related to Internal Control:**

- (1) Segregation of Duties – One important aspect of internal control is the segregation of duties among employees to prevent an individual employee from handling duties which are incompatible. When duties are properly segregated, the activities of one employee act as a check on those of another. Responsibilities for reconciliation of the support and commissary bank account are not segregated from that of check writing.

Recommendation – We realize segregation of duties is difficult with a limited number of office employees. However, the Facility should review its control procedures to obtain the maximum internal control possible under the circumstances utilizing current available personnel.

Response – We changed our process in October 2019 so that all bank reconciliations are done by a staff person who does not have the ability to write checks off the accounts.

Conclusion – Response accepted.

- (2) P-1 Approvals – Anamosa State Penitentiary personnel process and record payroll and personnel information in the Human Resource Information System (HRIS). The Human Resource Associates utilize an online P-1 document to initiate and approve payroll actions, such as adding new employees and recording pay raises. Several instances were identified where the P-1 document was approved at the personnel assistant and Department level by the same individual.

Recommendation – To strengthen controls, the Facility should develop and implement procedures to segregate the duties of the Human Resource Associates, so individuals do not apply multiple levels of approval to the P-1 documents. The Facility should obtain a listing from the Department of Administrative Services to verify approvals of P-1 documents are being applied appropriately. This report should be independently reviewed, and the review evidenced by initials and the date reviewed.

Response – We changed the P-1 approval process in May 2020 so that the same staff person does not put both levels of approval on at our agency level.

Conclusion – Response accepted.

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

No matters were noted.



Findings and Recommendations for the Anamosa State Penitentiary

June 30, 2019

**Staff:**

Questions or requests for further assistance should be directed to:

Marlys K. Gaston, CPA, Deputy  
Gwen D. Fangman, CPA, Manager  
Premnarayan Gobin, Senior Auditor

Other individuals who participated in the audits include:

William J. Sallen, CPA, Staff Auditor

June 30, 2019

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

No matters were reported.

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

No matters were reported.

**Other Findings Related to Internal Control:**

P-1 Approvals – Iowa Medical and Classification Center (IMCC) personnel process and record payroll and personnel information in the Human Resource Information System (HRIS). The Human Resource Associates utilize an online P-1 document to initiate and approve payroll actions, such as adding new employees and recording pay raises. Several instances were identified where the P-1 document was approved at the personnel assistant and Department level by the same individual.

Recommendation – To strengthen controls, IMCC should develop and implement procedures to segregate the duties of the Human Resource Associates, so individuals do not apply multiple levels of approval to the P-1 documents. IMCC should obtain a listing from the Department of Administrative Services to verify approvals of P-1 documents are being applied appropriately. This report should be independently reviewed, and the review evidenced by initials and the date reviewed.

Response – All P-1 documents will be done by one Human Resource staff and the second level of approval will be completed by another. The Business Manager will be the backup.

Conclusion – Response accepted.

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

No matters were noted.

**Staff:**

Questions or requests for further assistance should be directed to:

Marlys K. Gaston, CPA, Deputy  
Gwen D. Fangman, CPA, Manager  
William J. Sallen, CPA, Staff Auditor

Other individuals who participated in the audits include:

Ronica H. Drury, Staff Auditor  
Charles P. Duff, Staff Auditor  
David A. Slocum, CPA, Staff Auditor

Findings and Recommendations for Mount Pleasant Correctional Facility

June 30, 2019

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

No matters were reported.

**Findings 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:**

No matters were noted.

**Staff:**

Questions or requests for further assistance should be directed to:

Marlys K. Gaston, CPA, Deputy  
Gwen D. Fangman, CPA, Manager  
Brett S. Gillen, CPA, Senior Auditor

Other individuals who participated in the audits include:

Adrian T. Duer, Staff Auditor

June 30, 2019

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

No matters were reported.

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

No matters were reported.

**Other Finding Related to Internal Control:**

Segregation of Duties – One important aspect of internal control is the segregation of duties among employees to prevent an individual employee from handling duties which are incompatible. When duties are properly segregated, the activities of one employee act as a check on those of another. Responsibilities for receipt collection, deposit preparation and reconciliation functions are not segregated from those for recording and accounting for receipts. An independent mail opener is periodically listing mail receipts; however, those receipts are not being traced to proper posting and deposit.

Recommendation – We realize segregation of duties is difficult with a limited number of office employees. However, the Facility should review its control procedures to obtain the maximum internal control possible under the circumstances utilized currently available personnel. The Facility should ensure the independent mail opener traces the listing of mail receipts to proper posting and deposit.

Response – The purchasing assistant started reconciling the bank statements in May 2020, which are then reviewed by the Associate Warden. Receipt collection is done by human resource department staff and the bank deposits are prepared by the Associate Warden. The initial listing of receipts is now reconciled each month by another human resource department staff.

Conclusion – Response accepted.

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

Disposal of Capital Assets – In accordance with Iowa Administrative Code Chapter 11-111.2, the Director may dispose of unfit or unnecessary personal property by auction or other method of sale, trade-in, salvage, recycling, donation or transfer, or may properly and safely dispose of it by other means. The proceeds from the sale of personal property shall be deposited in the general fund of the State.

For six items selected for testing, the disposal of one recycled asset was not properly approved and the proceeds from the sale of the capital asset were not deposited into the State of Iowa general fund in accordance with the Iowa Administrative Code. The proceeds were deposited into the Enterprise Fund, Clarinda Correctional Facility Recycling Fund.

Recommendation – The Facility should implement policies and procedures to ensure all assets are disposed of with proper approval and in a manner allowed by the Iowa Administrative Code.

Response – Clarinda Correctional Facility has already come up with a process for capital assets that need disposed of from the Recycling Fund, including where the proceeds should be deposited.

Conclusion – Response accepted.

Findings and Recommendations for the Clarinda Correctional Facility

June 30, 2019

**Staff:**

Questions or requests for further assistance should be directed to:

Marlys K. Gaston, CPA, Deputy  
Tiffany M. Ainger, CPA, Manager  
Nichole D. Tucker, Senior Auditor

Other individuals who participated in the audits include:

Alyson J. Logel, Staff Auditor

June 30, 2019

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

No matters were reported.

**Findings 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:**

No matters were noted.

**Staff:**

Questions or requests for further assistance should be directed to:

Marlys K. Gaston, CPA, Deputy  
Lesley R. Geary, CPA, Manager  
Taran E. McCusker, Staff Auditor

June 30, 2019

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

No matters were reported.

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

No matters were reported.

**Other Finding Related to Internal Control:**

No matters were noted.

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

No matters were noted.

**Staff:**

Questions or requests for further assistance should be directed to:

Marlys K. Gaston, CPA, Deputy  
Tiffany M. Ainger, CPA, Manager  
Adjoa S. Adanledji, Senior Auditor

Other individuals who participated in the audits include:

Craig S. Miller, Staff Auditor  
Priscilla M. Ruiz Torres, Assistant Auditor

Findings and Recommendations for the Newton Correctional Facility

June 30, 2019

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

No matters were reported.

**Findings 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:**

No matters were noted.

**Staff:**

Questions or requests for further assistance should be directed to:

Marlys K. Gaston, CPA, Deputy  
Ryan J. Pithan, CPA, Manager  
Nicholas J Gassman, Senior Auditor



Findings and Recommendations for the Fort Dodge Correctional Facility

June 30, 2019

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

No matters were reported.

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

No matters were reported.

**Other Findings Related to Internal Control:**

No matters were noted.

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

No matters were noted.

**Staff:**

Questions or requests for further assistance should be directed to:

Marlys K. Gaston, CPA, Deputy  
Tiffany M. Ainger, CPA, Manager  
Taran E. McCusker, Staff Auditor