

OFFICE OF AUDITOR OF STATE
STATE OF IOWA

State Capitol Building
Des Moines, Iowa 50319-0004

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Rob Sand
Auditor of State

NEWS RELEASE

FOR RELEASE

February 2, 2022

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, 2020.

FINANCIAL HIGHLIGHTS:

The average cost per inmate at the nine institutions under the control of the Iowa Department of Corrections ranged from \$23,325 at the North Central Correctional Facility – Rockwell City to \$63,143 at the Iowa Medical and Classification Center – Oakdale for the year ended June 30, 2020. General Fund expenditures for the nine institutions totaled approximately \$287 million for the year ended June 30, 2020, an increase of approximately \$8.1 million, or 2.9%, over the year ended June 30, 2019. General Fund expenditures increased 1.8% during the five-year period ended June 30, 2020. The average daily cost per inmate of \$94.21 for the year ended June 30, 2020 was 1.0% less than the average daily cost per inmate of \$95.16 for the year ended June 30, 2016. The average number of inmates increased 2.8% over the five-year period, from 8,094 for the year ended June 30, 2016 to 8,320 for the year ended June 30, 2020.

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 39 of this report. The findings address a lack of segregation of duties at the Clarinda Correctional Facility and the Iowa Medical and Classification Center in Oakdale and the approval of P-1 documents at the Anamosa State Penitentiary, the Iowa Medical and Classification Center in Oakdale and the Iowa State Penitentiary – Fort Madison. Sand provided the Institutions with recommendations to address each of these findings.

The segregation of duties finding discussed above and pertaining to the Clarinda Correctional Facility is repeated from the prior year. The approval of P-1 documents findings discussed above and pertaining to the Anamosa State Penitentiary and the Iowa Medical and Classification Center in Oakdale are 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://www.auditor.iowa.gov/reports/file/67587/embed>.

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

JUNE 30, 2020

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

January 24, 2022

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, 2020. This report includes findings pertaining to the institutions' internal control which resulted from the fiscal year 2020 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.

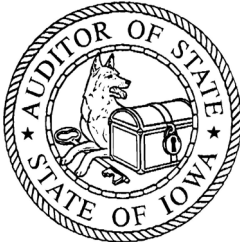
Sincerely,

A handwritten signature in black ink that reads "Rob Sand". The signature is stylized and cursive.

Rob Sand
Auditor of State

Table of Contents

		<u>Page</u>
Auditor of State’s Report		3
Overview		4-5
Schedules:	<u>Schedule</u>	
Average Cost Per Inmate by Institution – Fiscal Years 2016 through 2020	1	8-11
Average Cost Per Inmate by Institution – Graphs:		
Total Expenditures		12
Average Number of Inmates		13
Average Annual Cost per Inmate		15
General Fund Expenditures by Institution – 2016	2	16-17
General Fund Expenditures by Institution – 2017	3	18-19
General Fund Expenditures by Institution – 2018	4	20-21
General Fund Expenditures by Institution – 2019	5	22-23
General Fund Expenditures by Institution – 2020	6	24-25
Inmate Population Statistics – 2020	7	26-27
Findings and Recommendations:		
Iowa State Penitentiary – Fort Madison		28-29
Anamosa State Penitentiary		30-31
Iowa Medical and Classification Center – Oakdale		32-33
Mount Pleasant Correctional Facility		34
Clarinda Correctional Facility		35
North Central Correctional Facility – Rockwell City		36
Iowa Correctional Institution for Women – Mitchellville		37
Newton Correctional Facility		38
Fort Dodge Correctional Facility		39



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January 24, 2022

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, 2020.

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, 2020 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 29, 31, 33, 34, 35, 36, 37, 38 and 39 and they are available to discuss these matters with you.


Marlys K. Gaston, CPA
Chief Deputy Auditor of State

cc: Honorable Kim Reynolds, Governor
Kraig Paulsen, Interim Director, Department of Management
Tim McDermott, Interim 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 – A maximum-security facility for men. A primary objective of this facility 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, 2020 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 \$23,325 at the North Central Correctional Facility – Rockwell City to \$63,143 at the Iowa Medical and Classification Center – Oakdale for the year ended June 30, 2020. The average cost per inmate has slightly increased over the past year, with the average cost per inmate for the year ended June 30, 2020 increasing over the prior year for eight of the nine Facilities. All eight of these Facilities saw a corresponding decrease in average number of inmates and six of the eight 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 increased 1.8%, from \$281,914,563 for the year ended June 30, 2016 to \$286,871,170 for the year ended June 30, 2020, the average number of inmates increased 2.8%, from 8,094 to 8,320, and the average daily cost per inmate decreased 1.0%, from \$95.16 to \$94.21.

Iowa Department of Corrections

Schedules

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, 2016			
	Average Number of Inmates	Average Number of Employees	Average Cost per Inmate	Average Daily Cost per Inmate
Iowa State Penitentiary - Fort Madison	735	413	\$ 60,858	\$ 166.28
Anamosa State Penitentiary	1,004	308	34,292	93.69
Iowa Medical and Classification Center - Oakdale	962	530	57,192	156.26
Mount Pleasant Correctional Facility	883	248	30,246	82.64
Clarinda Correctional Facility	892	253	31,283	85.47
North Central Correctional Facility - Rockwell City	494	91	21,095	57.64
Iowa Correctional Institution for Women - Mitchellville	689	226	34,103	93.18
Newton Correctional Facility	1,166	245	24,566	67.12
Fort Dodge Correctional Facility	1,269	276	24,083	65.80
Total	8,094	2,590	\$ 34,830	\$ 95.16

Year ended June 30, 2017				Year ended June 30, 2018			
Average Number of Inmates	Average Number of Employees	Average Cost per Inmate	Average Daily Cost per Inmate	Average Number of Inmates	Average Number of Employees	Average Cost per Inmate	Average Daily Cost per Inmate
791	387	\$ 54,691	\$ 149.84	688	356	\$ 60,405	\$ 165.49
936	307	36,334	99.55	935	289	34,682	95.02
937	518	58,685	160.78	939	502	57,385	157.22
910	231	28,845	79.03	1,002	212	25,552	70.01
1,004	242	27,611	75.65	993	210	25,525	69.93
495	93	21,744	59.57	490	90	21,766	59.63
720	208	32,238	88.32	713	205	32,562	89.21
1,265	245	22,981	62.96	1,303	239	21,903	60.01
1,263	269	24,319	66.63	1,300	257	23,129	63.37
<u>8,321</u>	<u>2,500</u>	<u>\$ 33,648</u>	<u>\$ 92.19</u>	<u>8,363</u>	<u>2,360</u>	<u>\$ 32,442</u>	<u>\$ 88.88</u>

Institutions Under the Control of the Iowa Department of Corrections

Average Cost Per Inmate by Institution
(Unaudited)

For the Last Five Fiscal Years

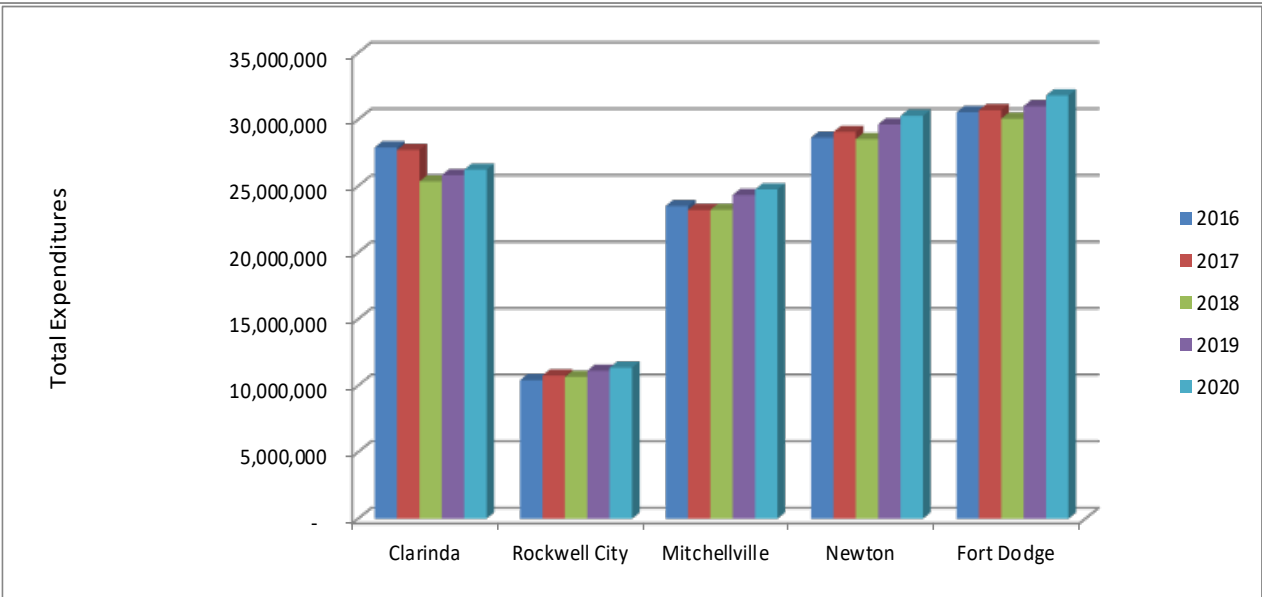
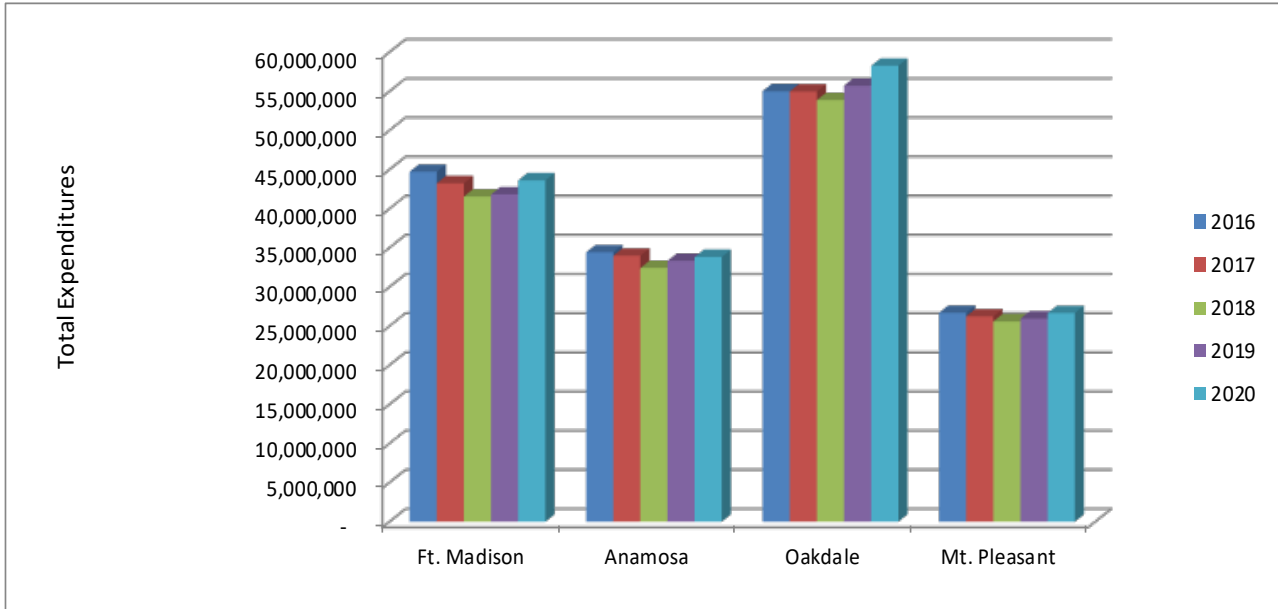
	Year ended June 30, 2019			
	Average Number of Inmates	Average Number of Employees	Average Cost per Inmate	Average Daily Cost per Inmate
Iowa State Penitentiary - Fort Madison	725	366	\$ 57,713	\$ 158.12
Anamosa State Penitentiary	989	296	33,718	92.38
Iowa Medical and Classification Center - Oakdale	977	477	57,030	156.25
Mount Pleasant Correctional Facility	987	223	26,311	72.09
Clarinda Correctional Facility	996	214	25,927	71.03
North Central Correctional Facility- Rockwell City	468	92	23,765	65.11
Iowa Correctional Institution for Women - Mitchellville	728	200	33,418	91.56
Newton Correctional Facility	1,306	246	22,697	62.18
Fort Dodge Correctional Facility	1,332	260	23,280	63.78
Total	8,508	2,374	\$ 32,769	\$ 89.78

Year ended June 30, 2020			
Average Number of Inmates	Average Number of Employees	Average Cost per Inmate	Average Daily Cost per Inmate
708	371	\$ 61,673	\$ 168.51
986	295	34,340	93.83
923	486	63,143	172.52
975	230	27,368	74.78
980	221	26,769	73.14
487	94	23,325	63.73
714	200	34,670	94.73
1,292	251	23,440	64.04
1,255	264	25,348	69.26
8,320	2,412	\$ 34,480	\$ 94.21

Institutions Under the Control of the Iowa Department of Corrections

Average Cost Per Inmate by Institution
Total Expenditures
(Unaudited)

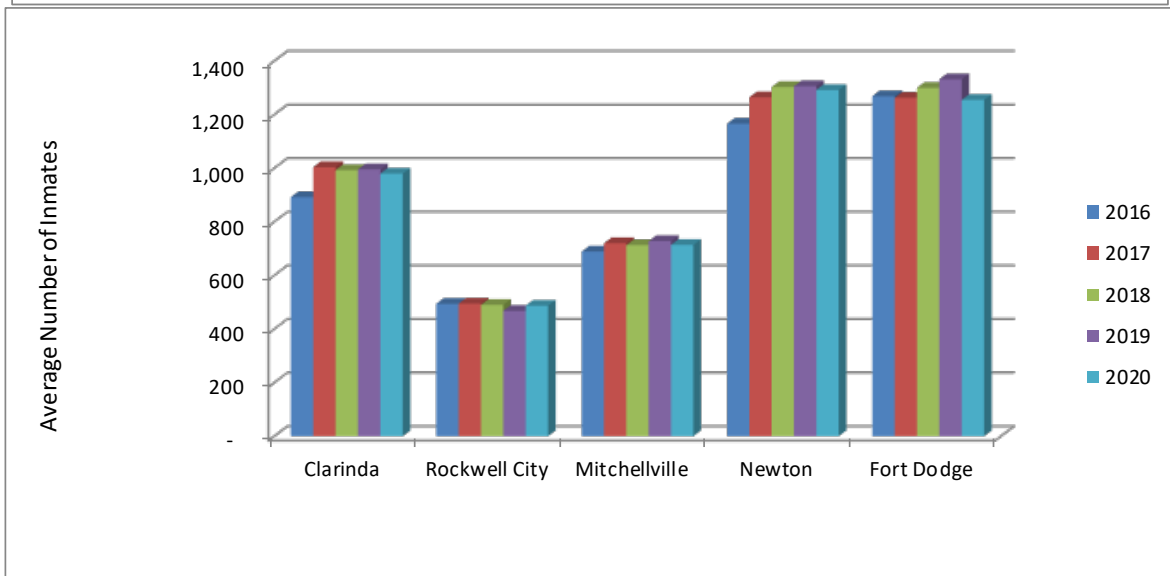
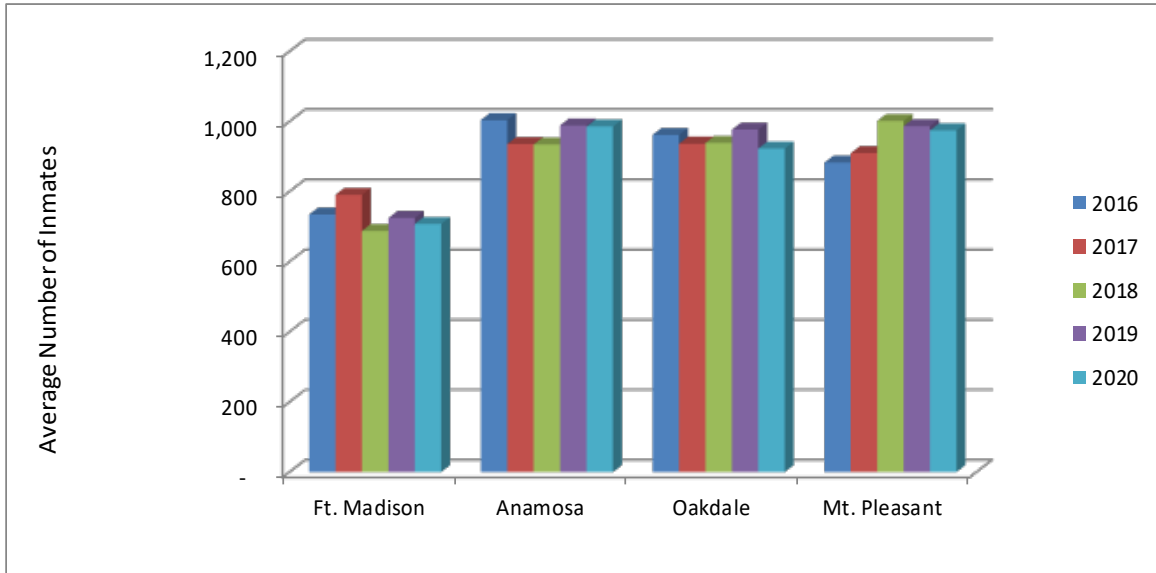
For the Last Five Fiscal Years



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

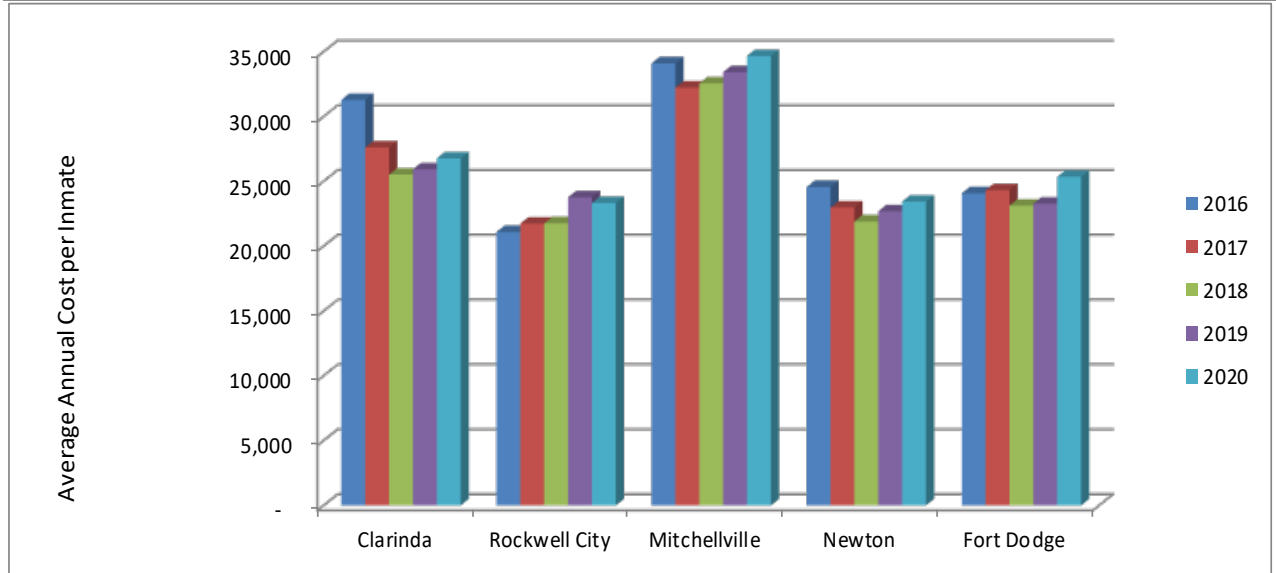
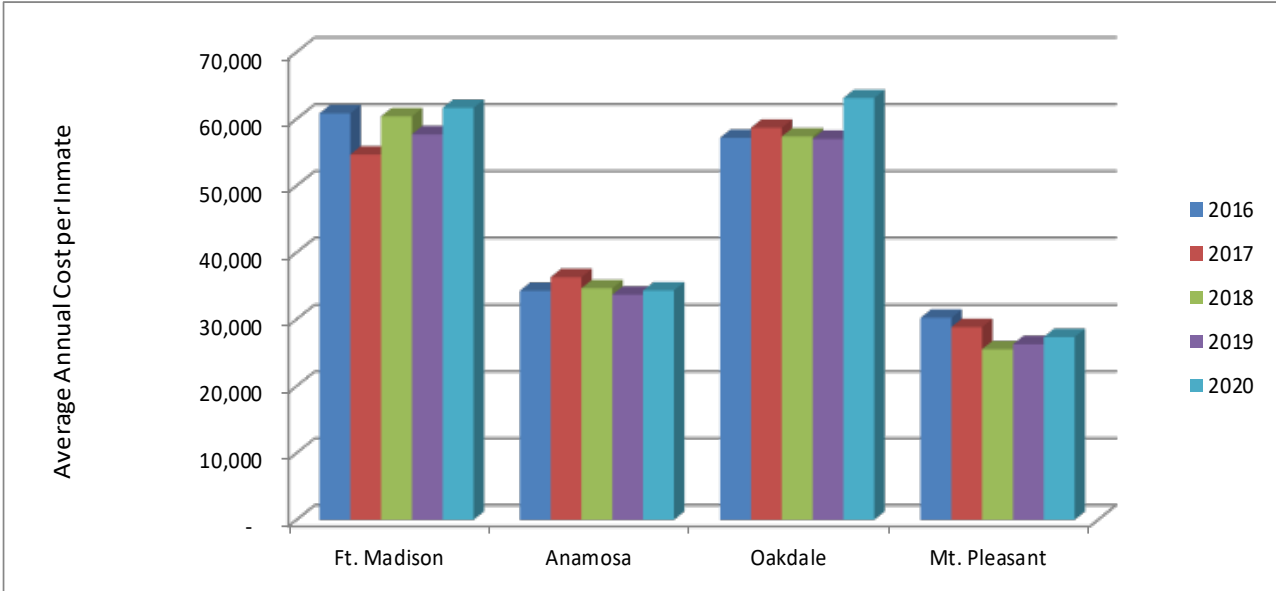


Iowa Department of Corrections

Institutions Under the Control of the Iowa Department of Corrections

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

For the Last Five Fiscal Years



Institutions Under the Control of the Iowa Department of Corrections

General Fund Expenditures by Institution
(Unaudited)

Year ended June 30, 2016

	Iowa State Penitentiary - Fort Madison	Anamosa State Penitentiary	Iowa Medical and Classification Center - Oakdale	Mount Pleasant Correctional 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	\$ 44,730,924	34,429,264	55,018,972	26,707,196

	Iowa					
Clarinda Correctional Facility	North Central Correctional Facility - Rockwell City	Correctional Institution for Women - Mitchellville	Newton Correctional Facility	Fort Dodge Correctional 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
27,904,566	10,421,059	23,497,214	28,644,133	30,561,235		281,914,563

Institutions Under the Control of the Iowa Department of Corrections

General Fund Expenditures by Institution
(Unaudited)

Year ended June 30, 2017

	Iowa State Penitentiary - Fort Madison	Anamosa State Penitentiary	Iowa Medical and Classification Center - Oakdale	Mount Pleasant Correctional 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 Correctional Facility	North Central Correctional Facility - Rockwell City	Correctional Institution for Women - Mitchellville	Newton Correctional Facility	Fort Dodge Correctional 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
<u>27,721,611</u>	<u>10,763,326</u>	<u>23,211,433</u>	<u>29,071,251</u>	<u>30,714,374</u>	<u>279,988,724</u>

Institutions Under the Control of the Iowa Department of Corrections

General Fund Expenditures by Institution
(Unaudited)

Year ended June 30, 2018

	Iowa State Penitentiary - Fort Madison	Anamosa State Penitentiary	Iowa Medical and Classification Center - Oakdale	Mount Pleasant Correctional 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 Correctional Facility	North Central Correctional Facility - Rockwell City	Correctional Institution for Women - Mitchellville	Newton Correctional Facility	Fort Dodge Correctional 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	3,280,439
4,895	39	-	55	4,173	16,187
25,346,271	10,665,260	23,216,860	28,539,741	30,067,733	271,309,942

Institutions Under the Control of the Iowa Department of Corrections

General Fund Expenditures by Institution
(Unaudited)

Year ended June 30, 2019

	Iowa State Penitentiary - Fort Madison	Anamosa State Penitentiary	Iowa Medical and Classification Center - Oakdale	Mount Pleasant Correctional 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	<u>\$ 41,842,004</u>	<u>33,346,655</u>	<u>55,718,511</u>	<u>25,969,211</u>

	Iowa				
Clarinda Correctional Facility	North Central Correctional Facility - Rockwell City	Correctional Institution for Women - Mitchellville	Newton Correctional Facility	Fort Dodge Correctional 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
<u>25,822,840</u>	<u>11,121,889</u>	<u>24,328,139</u>	<u>29,642,313</u>	<u>31,008,856</u>	<u>278,800,418</u>

Institutions Under the Control of the Iowa Department of Corrections

General Fund Expenditures by Institution
(Unaudited)

Year ended June 30, 2020

	Iowa State Penitentiary - Fort Madison	Anamosa State Penitentiary	Iowa Medical and Classification Center - Oakdale	Mount Pleasant Correctional Facility
Personal services	\$ 33,314,380	26,612,441	47,703,689	21,243,967
Travel	109,539	76,807	223,127	83,111
Supplies and materials	3,430,776	3,609,735	6,327,634	2,593,623
Contractual services	4,268,541	2,789,612	3,115,720	2,045,242
Capital outlay	2,215,359	282,043	294,620	297,368
Claims and miscellaneous	294,827	468,913	607,133	409,298
Licenses, permits and refunds	4,085	4,283	-	349
Total	<u>\$ 43,637,507</u>	<u>33,843,834</u>	<u>58,271,923</u>	<u>26,672,958</u>

Clarinda Correctional Facility	Iowa				Total
	North Central Correctional Facility - Rockwell City	Correctional Institution for Women - Mitchellville	Newton Correctional Facility	Fort Dodge Correctional Facility	
19,948,278	8,396,734	18,937,129	23,065,330	24,314,824	223,536,772
92,673	53,048	58,325	81,711	65,657	843,998
3,260,979	1,375,068	2,901,936	3,573,920	4,537,214	31,610,885
2,287,977	1,018,769	2,449,531	2,561,226	2,078,724	22,615,342
292,254	278,588	123,815	419,867	391,650	4,595,564
353,292	237,164	283,382	581,837	422,195	3,658,041
-	-	-	61	1,790	10,568
26,235,453	11,359,371	24,754,118	30,283,952	31,812,054	286,871,170

Institutions Under the Control of the Iowa Department of Corrections

Inmate Population Statistics
(Unaudited)

Year ended June 30, 2020

	Iowa State Penitentiary - Fort Madison	Anamosa State Penitentiary	Iowa Medical and Classification Center - Oakdale	Mount Pleasant Correctional Facility
Population beginning of year	737	996	996	940
Increases:				
Admissions and transfers in	241	524	5,262	1,458
Decreases:				
Acquitted/Dismissed	-	-	-	-
Deaths	1	4	11	-
Discharged - Expiration of sentence	33	85	106	182
Discharge - Other	-	-	-	-
Paroled to Detainer - INS	1	1	25	-
Paroled to Detainer - Iowa	-	2	4	6
Paroled to Detainer - Out of state	1	5	-	3
Paroled to Detainer - U.S. Marshall	2	5	6	1
Paroled with immediate discharge	3	6	7	43
Parole granted	26	69	86	583
Probation - Reconsideration of sentence	2	-	5	15
Released to Custody of US Probation Office	-	-	-	-
Released to OWI continuum	-	1	19	3
Released to special sentence	-	13	16	15
Returned to sending jurisdiction	1	1	87	-
Released to Custody of US Bureau of Prisons	-	-	-	-
Revoked	-	-	17	-
Revoked from parole - Discharged	-	-	-	-
Revoked from parole - Work release granted	-	-	6	-
Terminated by appeal - Conviction overturned	-	1	2	2
Terminated by court	-	-	-	-
Transferred to different location	-	-	1	-
Work release granted	14	55	51	327
Work Unit - Case Manager to Case Manager	-	2	115	2
Work Unit - Hospital	-	-	1	1
Work Unit - Field to Field	-	-	-	-
Work Unit - Prison to corrections/interstate compact	-	-	4	1
Work Unit - Prison to/from field	-	-	8	-
Work Unit - Prison to escape	-	-	-	-
Work Unit - Prison to prison	191	288	4,785	345
Work Unit - Prison to/from residential	-	-	2	-
Work Unit - Prison to stayed under appeal	-	-	15	4
Work Unit - Residential to Field	-	-	1	-
Work Unit - Transfer to/from county jail	-	-	17	-
Total released	275	538	5,397	1,533
Population end of year	703	982	861	865
Average number of inmates	708	986	923	975

	Iowa				
Clarinda Correctional Facility	North Central Correctional Facility - Rockwell City	Correctional Institution for Women - Mitchellville	Newton Correctional Facility	Fort Dodge Correctional Facility	
1,021	490	738	1,399	1,339	
1,142	672	1,826	2,250	1,308	
-	-	-	-	-	-
1	-	-	1	1	
110	79	82	154	164	
-	-	-	-	-	-
4	-	1	4	8	
10	1	4	4	31	
28	1	10	-	34	
25	-	8	2	65	
22	14	37	34	25	
323	263	509	296	378	
7	4	12	18	5	
-	-	-	-	-	-
1	-	6	71	-	
13	3	8	136	17	
2	-	1	27	-	
-	-	-	-	-	-
-	-	37	255	-	
-	-	1	3	-	
-	-	18	154	-	
2	-	1	1	1	
-	-	-	-	-	-
-	-	-	-	-	-
169	170	148	198	305	
19	1	-	2	4	
41	-	-	2	8	
-	-	-	-	-	-
-	-	1	1	1	
1	-	-	-	-	-
-	1	1	-	-	-
453	130	1,041	793	471	
-	-	-	-	-	-
-	-	-	-	1	
-	-	-	-	-	-
-	-	37	319	-	
1,231	667	1,963	2,475	1,519	
932	495	601	1,174	1,128	
980	487	714	1,292	1,255	

June 30, 2020

Findings Reported in the State's Single Audit Report:

No matters were reported.

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

Payroll

Criteria – Departments 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.

Condition – Two individuals within the Penitentiary have the ability to initiate and approve P-1 documents. For the period July 1, 2019 through March 23, 2020, three P-1 documents were initiated and received department level approval by the same person.

Cause – Policies have not been established and procedures have not been implemented to require the segregation of duties of the Human Resource Associates from the duties of payroll, resulting in the same individual having the ability to initiate and approve P-1 documents.

Effect – Inadequate segregation of duties over payroll functions could adversely affect the Department's ability to prevent or detect and correct misstatements, errors or misappropriation on a timely basis by employees in the normal course of performing their assigned functions.

Recommendation – To strengthen controls, the Penitentiary should develop and implement procedures to segregate the duties of the Human Resource Associates from the duties of payroll.

Response – All P-1 documents will be done by one Human Resource staff and the second level will be completed by another. In the event it is necessary for one person to apply both approvals due to staff absences (vacation or sick) proper documentation will be maintained.

Conclusion – Response accepted.

Other Finding Related to Internal Control:

No matters were noted.

Findings Related to Statutory Requirements and Other Matters:

No matters were noted.

Findings and Recommendations for the Iowa State Penitentiary - Fort Madison

June 30, 2020

Staff:

Questions or requests for further assistance should be directed to:

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

Other individuals who participated in the audits include:

Drew H. Carter, CPA, Staff Auditor
Matthew R. Baumhover, Assistant Auditor

June 30, 2020

Findings Reported in the State's Single Audit Report:

No matters were reported.

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

Payroll

Criteria – Departments 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.

Condition – Two individuals within the Penitentiary have the ability to initiate and approve P-1 documents. For the period July 1, 2019 through March 23, 2020, fifty-five P-1 documents were initiated and received department level approval by the same person.

Cause – Policies have not been established and procedures have not been implemented to require the segregation of duties of the Human Resource Associates from the duties of payroll, resulting in the same individual having the ability to initiate and approve P-1 documents.

Effect – Inadequate segregation of duties over payroll functions could adversely affect the Department's ability to prevent or detect and correct misstatements, errors or misappropriation on timely basis by employees in the normal course of performing their assigned functions.

Recommendation – To strengthen controls, the Penitentiary should develop and implement procedures to segregate the duties of the Human Resource Associates from the duties of payroll.

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.

Other Findings Related to Internal Control:

No matters were noted.

Finding Related to Statutory Requirements and Other Matters:

No matters were noted.

Findings and Recommendations for the Anamosa State Penitentiary

June 30, 2020

Staff:

Questions or requests for further assistance should be directed to:

Marlys K. Gaston, CPA, Chief Deputy
Lesley R. Geary, CPA, Manager
Premnarayan Gobin, Senior Auditor

Other individuals who participated in the audits include:

William J. Sallen, CPA, Staff Auditor
Kari L. Middleton, Assistant Auditor
Edward G. Mollohan, Assistant Auditor

June 30, 2020

Findings Reported in the State's Single Audit Report:

No matters were reported.

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

Payroll

Criteria – Departments 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.

Condition – Three individuals within the Department have the ability to initiate and approve P-1 documents. For the period July 1, 2019 through March 23, 2020, fifty-two P-1 documents were initiated and received department level approval by the same person.

Cause – Policies have not been established and procedures have not been implemented to require the segregation of duties of the Human Resource Associates from the duties of payroll, resulting in the same individual having the ability to initiate and approve P-1 documents.

Effect – Inadequate segregation of duties over payroll functions could adversely affect the Department's ability to prevent or detect and correct misstatements, errors or misappropriation on a timely basis by employees in the normal course of performing their assigned functions.

Recommendation – To strengthen controls, the Department should develop and implement procedures to segregate the duties of the Human Resource Associates from the duties of payroll.

Response – This has been resolved since the finding. All P-1's are having HR staff complete the first level of approval and the second level is completed by someone else.

Conclusion – Response accepted.

Other Findings Related to Internal Control:

Segregation of Duties – Management is responsible for establishing and maintaining internal control. A good system of internal control provides for adequate segregation of duties so the authorization, custody, recording of transactions and reconciling accounts are not under the control of the same employee. This segregation of duties helps to prevent losses from employee error or dishonesty. Due to staff retirements near the end of the fiscal year, the duties of collecting and depositing receipts and reconciling bank statements were performed by the same individual.

Recommendation – The Iowa Medical and Classification Center should review its control procedures to obtain the maximum internal control possible under the circumstances utilizing currently available staff to provide additional control through review of financial transactions, reconciliations and reports.

June 30, 2020

Response – IMCC is hiring for an accounting clerk position. This will allow IMCC to have proper segregation of duties in the business office.

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, Chief Deputy
Gwen D. Fangman, CPA, Manager
William J. Sallen, CPA, Staff Auditor

Other individuals who participated in the audits include:

Taylor A. Hepp, Assistant Auditor
Jesse K. Villalobos, Assistant Auditor

Findings and Recommendations for Mount Pleasant Correctional Facility

June 30, 2020

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, Chief Deputy
Gwen D. Fangman, CPA, Manager
David A. Slocum, CPA, Staff Auditor

Other individuals who participated in the audits include:

William R. Bamber, Assistant Auditor

Findings and Recommendations for the Clarinda Correctional Facility

June 30, 2020

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 – The Facility should review its control procedures to obtain the maximum internal control possible under the circumstances utilizing currently available personnel. The Facility should ensure the independent mail opener traces the listing of mail receipts to proper posting and deposit.

Response – Starting July of 2020, the Facility started to have a 3rd party person reconcile the monthly deposits to the bank statement and general ledger receipts. This person signs off on the statement and dates it.

Conclusion – Response accepted.

Findings Related to Statutory Requirements and Other Matters:

No matters were reported.

Staff:

Questions or requests for further assistance should be directed to:

Marlys K. Gaston, CPA, Chief Deputy
Pamela J. Bormann, CPA, Manager
Maria R. Collins, Staff Auditor

Other individuals who participated in the audits include:

Sarah B. Roemer, Assistant Auditor

June 30, 2020

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, Chief Deputy
Lesley R. Geary, CPA, Manager
Brett S. Gillen, CPA, Senior Auditor

Other individuals who participated in the audits include:

Maria R. Collins, Staff Auditor
Mason R. Brown, Assistant Auditor

June 30, 2020

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, Chief Deputy
Tiffany M. Ainger, CPA, Manager
Ronica H. Drury, Staff Auditor

Other individuals who participated in the audits include:

Craig S. Miller, Staff Auditor
Silvester K. Rutto, Staff Auditor
Priscilla M. Ruiz Torres, Staff Auditor

Findings and Recommendations for the Newton Correctional Facility

June 30, 2020

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, Chief Deputy
Lesley R. Geary, CPA, Manager
Molly N. Kalkwarf, Staff Auditor

Other individuals who participated in the audits include:

Kari L. Middleton, Assistant Auditor

Findings and Recommendations for the Fort Dodge Correctional Facility

June 30, 2020

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, Chief Deputy
Suzanne R. Dahlstrom, CPA, Manager
Vivian H. Hustad, Staff Auditor

Other individuals who participated in the audits include:

Kerillos M. Hana, Assistant Auditor