



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

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**NEWS RELEASE**

FOR RELEASE \_\_\_\_\_ July 7, 2006

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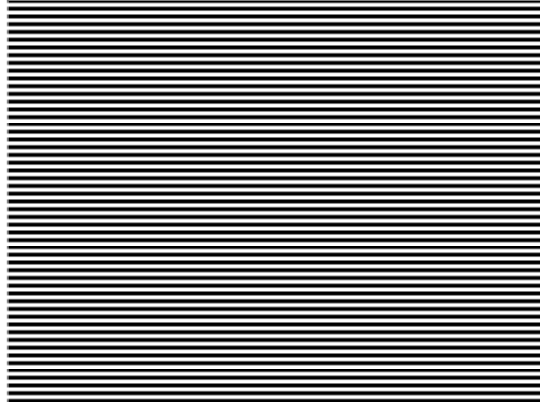
Auditor of State David A. Vaudt today released a report on the Iowa Law Enforcement Academy for the year ended June 30, 2005.

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

Vaudt recommended the Academy improve its control procedures over capital assets.

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

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

**JUNE 30, 2005**

Office of  
**AUDITOR  
OF STATE**  
State Capitol Building • Des Moines, Iowa



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June 26, 2006

To the Members of the  
Iowa Law Enforcement Academy Council:

The Iowa Law Enforcement Academy is a part of the State of Iowa and, as such, has been included in our audits of the State's Comprehensive Annual Financial Report (CAFR) and the State's Single Audit Report for the year ended June 30, 2005.

In conducting our audits, we became aware of certain aspects concerning the Academy's operations for which we believe corrective action is necessary. As a result, we have developed a recommendation which is reported on the following page. We believe you should be aware of this recommendation which pertains to the Academy's internal control. The recommendation has been discussed with Academy personnel and their response to the recommendation has been included in this report.

This report, a public record by law, is intended solely for the information and use of the officials and employees of the Iowa Law Enforcement Academy, citizens of the State of Iowa and other parties to whom the Academy may report. This report is not intended to be and should not be used by anyone other than these specified parties.

We would like to acknowledge the many courtesies and assistance extended to us by personnel of the Academy during the course of our audits. Should you have questions concerning any of the above matters, we shall be pleased to discuss them with you at your convenience. Individuals who participated in our audits of the Academy are listed on page 5 and they are available to discuss these matters with you.

DAVID A. VAUDT, CPA  
Auditor of State

WARREN G. JENKINS, CPA  
Chief Deputy Auditor of State

cc: Honorable Thomas J. Vilsack, Governor  
Michael L. Tramontina, Director, Department of Management  
Dennis C. Prouty, Director, Legislative Services Agency

Report of Recommendations to the  
Iowa Law Enforcement Academy

June 30, 2005

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

No matters were noted.

**Finding Related to Internal Control:**

Segregation of Duties Over Capital Assets – An important aspect of internal control is the segregation of duties among employees so activities of one employee act as an independent check on those of another. Some degree of effective control may always be obtained by appropriate organization or strengthening of supervisory control procedures. Generally, one individual has control over accounting for capital assets.

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

Response – The Academy understands that adequate segregation of duties concerning capital assets is an important aspect of internal control. In recognition of this, and to the extent possible given current staffing levels, the Academy has segregated duties in that area. At the present time, no further segregation of duties is feasible simply because the Academy lacks sufficient staff among whom the duties can be split.

Conclusion – Response acknowledged. The Academy should identify an individual independent of the recording function to periodically verify the physical existence of capital assets.

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

No matters were noted.

Report of Recommendations to the  
Iowa Law Enforcement Academy

June 30, 2005

**Staff:**

Questions or requests for further assistance should be directed to:

Suzanne R. Hanft, CPA, Manager  
Cheryl R. Moya, CPA, Staff Auditor  
Andrew E. Nielsen, CPA, Deputy Auditor of State

Other individuals who participated on the audit include:

Curtis E. Van Zee, Assistant Auditor