



OFFICE OF AUDITOR OF STATE
STATE OF IOWA

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NEWS RELEASE

FOR RELEASE September 11, 2007

Contact: Andy Nielsen
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Auditor of State David A. Vaudt 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, 2006.

The average cost per inmate at the nine institutions under the control of the Iowa Department of Corrections ranged from \$18,464 at the North Central Correctional Facility - Rockwell City to \$43,123 at the Iowa State Penitentiary in Fort Madison for the year ended June 30, 2006. General fund expenditures for the nine institutions totaled approximately \$226.7 million for the year ended June 30, 2006, an increase of approximately \$17.5 million, or 8.37%, over the year ended June 30, 2005. General Fund expenditures have increased 23.82% during the five year period ended June 30, 2006. The average daily cost per inmate of \$71.25 for the year ended June 30, 2006 was 14.53% greater than the average daily cost per inmate of \$62.21 for the year ended June 30, 2002. The average number of inmates increased 8.11% over the five year period, from 8,064 for the year ended June 30, 2002 to 8,718 for the year ended June 30, 2006.

A copy of the report is available for review 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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**COMBINED REPORT ON THE INSTITUTIONS UNDER THE
CONTROL OF THE IOWA DEPARTMENT OF CORRECTIONS
SCHEDULES
FINDINGS AND RECOMMENDATIONS**

JUNE 30, 2006

Office of
**AUDITOR
OF STATE**

State Capitol Building • Des Moines, Iowa



David A. Vaudt, CPA
Auditor of State

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September 5, 2007

To the Members of the Iowa Board of Corrections:

The Institutions under the control of the Iowa Department of Corrections are a 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, 2006.

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 pertain to internal control, compliance with statutory requirements and other matters. These recommendations have been discussed with applicable Institution personnel and their responses to these recommendations are included in this report.

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, 2006 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 at your convenience. Individuals who participated in our audits of the Institutions are listed on pages 28, 29, 30, 31, 32, 33, 34, 35 and 36 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 Chester J. Culver, Governor
Charles J. Krogmeier, Director, Department of Management
Dennis C. Prouty, 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 is responsible for the control, treatment and rehabilitation of offenders committed under law to the following nine institutions:

Iowa State Penitentiary - Fort Madison – A penal institution for men consisting of the Penitentiary proper, a maximum security facility, the John E. Bennett unit, a medium security dormitory, and the Montrose and Augusta units, two minimum security farm dormitories.

Anamosa State Penitentiary – A penal institution for men consisting of the reformatory proper, a medium security facility, and Luster Heights, a minimum security facility. A primary objective is to release individuals who have learned to cope with their problems and live within the rules of society.

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 security setting, a security unit for persons requiring confinement in a security setting and a classification unit for the reception, orientation and classification of inmates before placement in the most appropriate correctional institution according to necessary security and custody arrangement and the assessed service needs of the inmates.

Mount Pleasant Correctional Facility – A medium security facility for men and women primarily for treatment of inmates who exhibit treatable personality disorders, with or without accompanying history of drug or alcohol abuse. Under the direction of a superintendent, the Institution emphasizes a treatment program directed toward developing the inmate's social skills to aid in his return to community life.

Clarinda Correctional Facility – A medium security facility primarily for chemically dependent, mentally retarded and socially inadequate offenders.

North Central Correctional Facility - Rockwell City – A minimum security facility for men.

Iowa Correctional Institution for Women - Mitchellville – A minimum security correctional institution for women providing care, custody and rehabilitative services.

Newton Correctional Facility – A minimum security release center utilized for the preparation of inmates of the correctional institutions for discharge, work release or parole. The Institution provides inmates with actual practice in functioning within society and with feedback regarding their performance.

Fort Dodge Correctional Facility – A medium security prison designed to house 1,150 adult male offenders in a double occupancy celled environment. The Facility specializes in assisting inmates making the transition to civilian living.

Iowa Department of Corrections

Overview

Scope

We have calculated an average cost per inmate at each Institution for the five years ended June 30, 2006, 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 purposes. For purposes of this report, we have included only the current year principal and interest payments 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.

For these Institutions, expenditures do not include the cost of improvements and additions to buildings financed by certificates of participation.

Summary Observation

The average cost per inmate ranged from \$18,464 at the North Central Correctional Facility - Rockwell City to \$43,123 at the Iowa State Penitentiary in Fort Madison for fiscal year 2006. The average cost per inmate has generally remained constant or increased over the past five years at each Institution.

While total general fund expenditures have increased 23.82%, from \$183,103,681 for fiscal year 2002 to \$226,716,941 for fiscal year 2006, the average number of inmates has increased 8.11%, from 8,064 to 8,718, and the average daily cost per inmate has increased 14.53%, from \$62.21 to \$71.25, over the same period.

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, 2002			
	Average Number of Inmates	Average Number of Employees	Average Cost per Inmate	Average Daily Cost per Inmate
Iowa State Penitentiary - Fort Madison	892	484	\$ 34,565	94.70
Anamosa State Penitentiary	1,309	368	18,533	50.79
Iowa Medical and Classification Center - Oakdale	817	323	26,855	73.58
Mount Pleasant Correctional Facility	970	327	21,891	59.98
Clarinda Correctional Facility	870	285	21,234	58.18
North Central Correctional Facility- Rockwell City	450	109	16,332	44.75
Iowa Correctional Institution for Women - Mitchellville	509	198	24,257	66.46
Newton Correctional Facility	1,061	344	21,098	57.81
Fort Dodge Correctional Facility	1,186	386	20,475	56.10
Total	8,064	2,824	\$ 22,706	62.21

Year ended June 30, 2003				Year ended June 30, 2004			
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
925	513	\$ 37,676	103.22	1,056	555	\$ 37,664	100.45
1,288	355	19,434	53.24	1,311	363	20,367	55.80
884	320	25,345	69.44	762	322	31,285	85.71
1,001	314	21,634	59.27	1,083	302	20,673	56.64
885	279	21,063	57.71	844	276	24,055	65.90
478	105	15,557	42.62	484	106	16,626	45.55
541	195	23,709	64.95	578	194	24,029	65.83
1,137	334	20,397	55.88	1,188	338	20,274	55.54
1,236	366	20,118	55.12	1,241	367	20,866	57.17
8,375	2,781	\$ 22,794	62.45	8,547	2,823	\$ 23,852	65.35

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, 2005			
	Average Number of Inmates	Average Number of Employees	Average Cost per Inmate	Average Daily Cost per Inmate
Iowa State Penitentiary - Fort Madison	998	529	\$ 39,727	108.84
Anamosa State Penitentiary	1,319	354	20,724	56.78
Iowa Medical and Classification Center - Oakdale	813	295	29,556	80.97
Mount Pleasant Correctional Facility	1,045	280	21,704	59.46
Clarinda Correctional Facility	918	292	24,530	67.21
North Central Correctional Facility- Rockwell City	487	102	16,848	46.16
Iowa Correctional Institution for Women - Mitchellville	599	183	23,665	64.84
Newton Correctional Facility	1,140	322	21,617	59.22
Fort Dodge Correctional Facility	1,228	360	21,154	57.96
Total	8,547	2,717	\$ 24,478	67.06

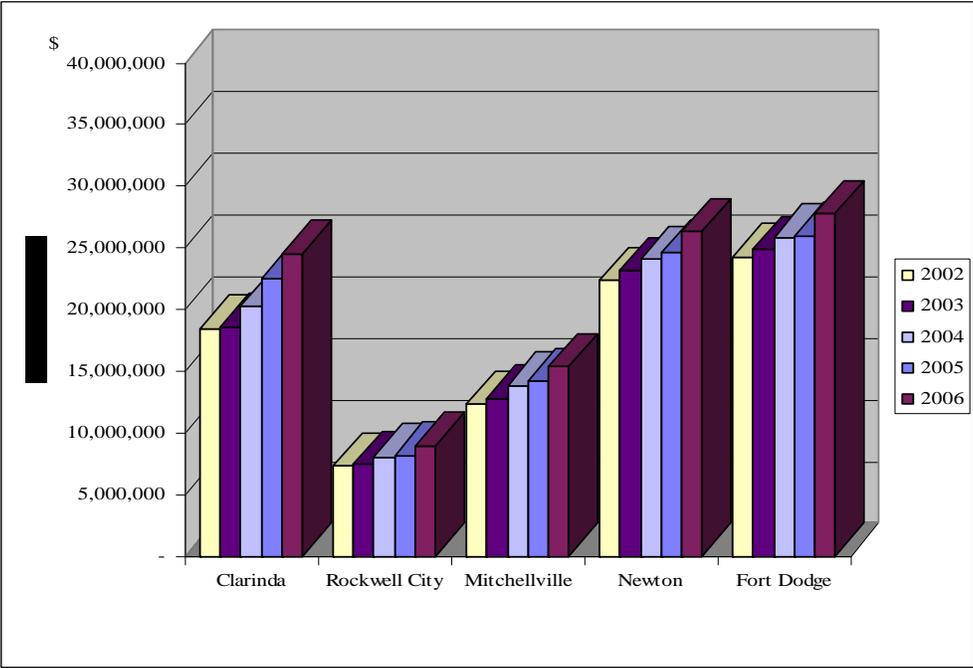
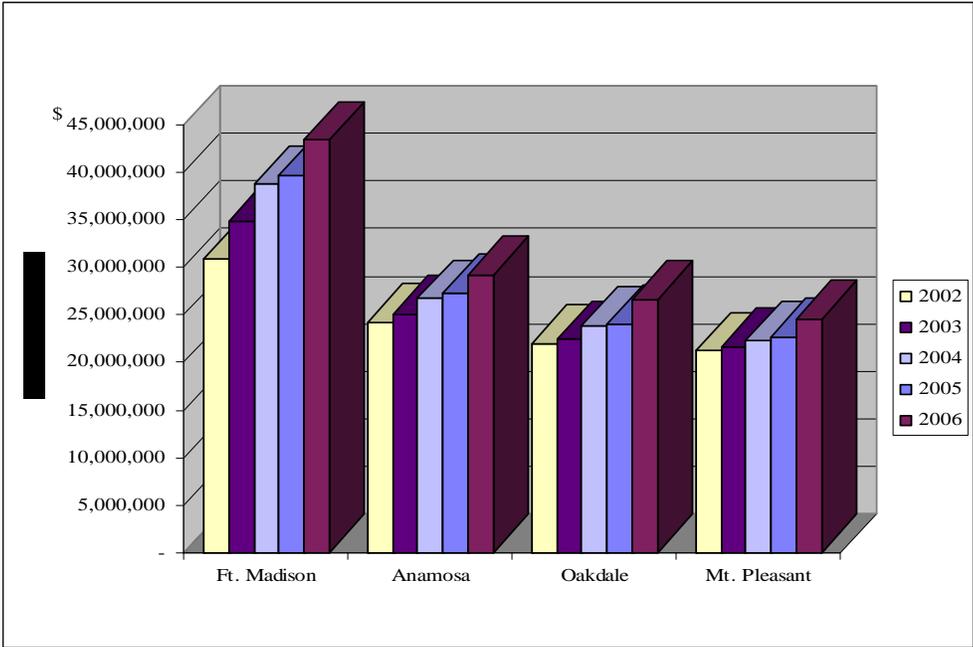
Year ended June 30, 2006				
Average Number of Inmates	Average Number of Employees	Average Cost per Inmate		Average Daily Cost per Inmate
1,005	520	\$ 43,123		118.15
1,325	351	22,008		60.30
840	297	31,620		86.63
1,056	297	23,269		63.75
1,022	308	24,033		65.84
488	108	18,464		50.59
623	192	24,753		67.82
1,194	322	22,041		60.39
1,165	352	23,841		65.32
8,718	2,747	\$ 26,006		71.25

Iowa Department of Corrections

Institutions Under the Control of the Iowa Department of Corrections

Average Cost Per Inmate Information by Institution
 Total Expenditures
 (Unaudited)

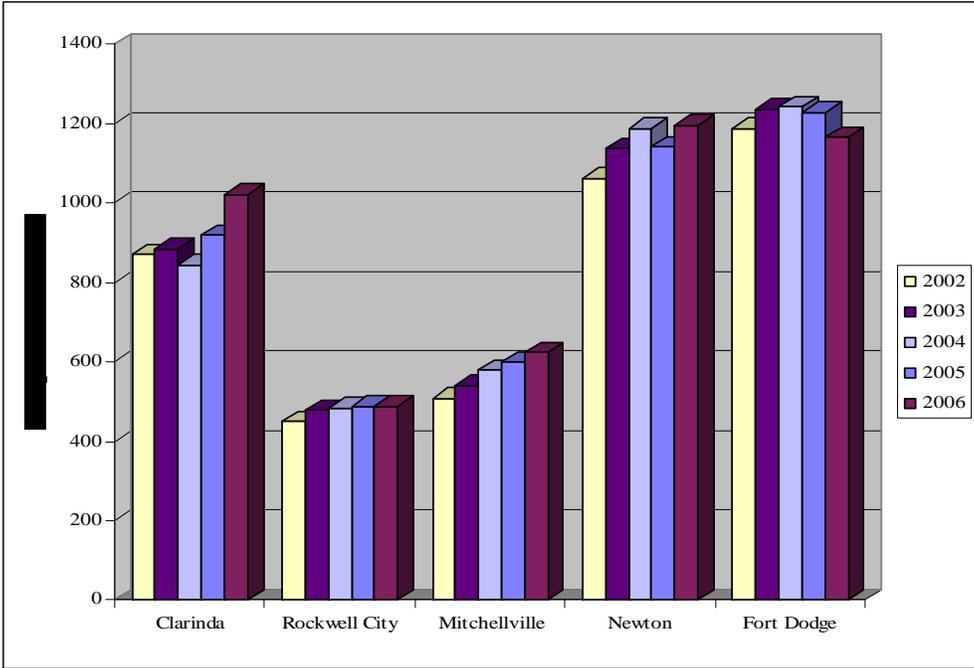
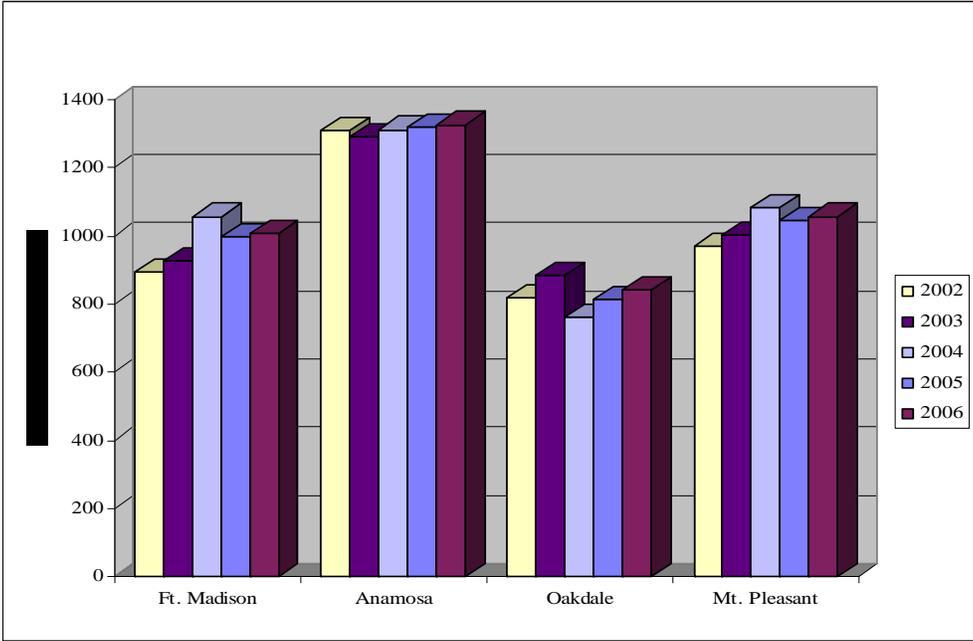
For the Last Five Fiscal Years



Institutions Under the Control of the Iowa Department of Corrections

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

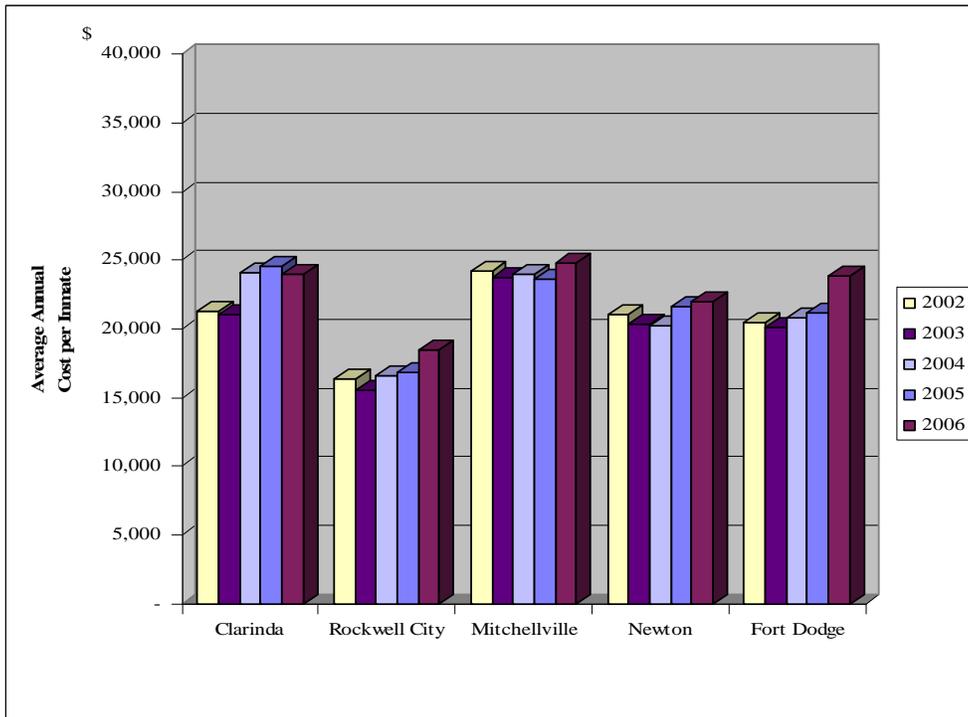
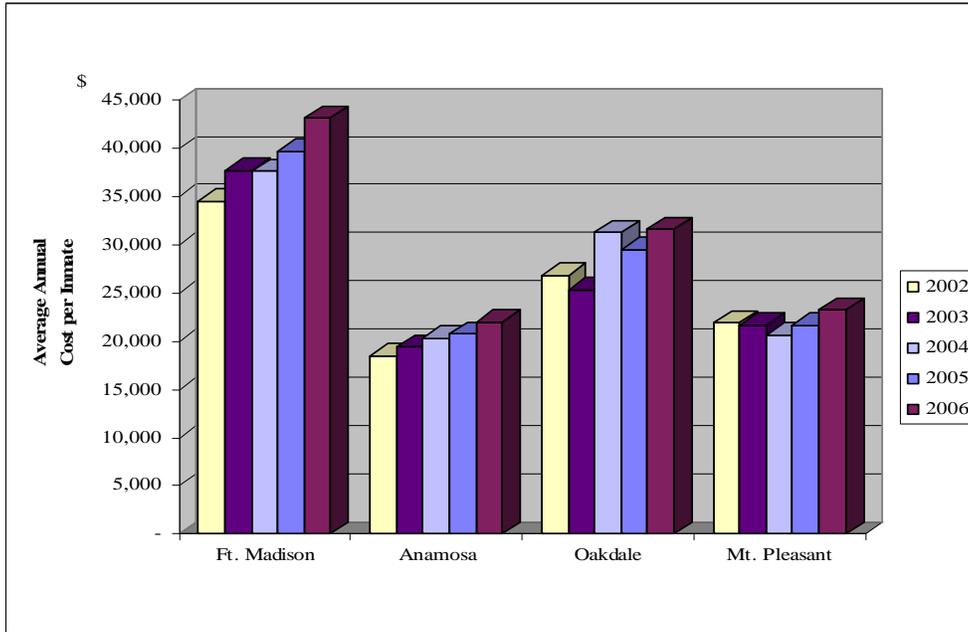
For the Last Five Fiscal Years



Institutions Under the Control of the Iowa Department of Corrections

Average Cost Per Inmate Information by Institution
Average Annual 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, 2002

	Iowa State Penitentiary - Fort Madison	Anamosa State Penitentiary	Iowa Medical and Classification Center - Oakdale	Mount Pleasant Correctional Facility
Personal services	\$ 25,447,732	19,573,666	17,507,726	16,942,233
Travel	61,420	38,635	76,495	54,569
Supplies and materials	2,760,708	2,587,510	2,205,519	2,233,947
Contractual services	1,879,237	1,480,653	1,558,687	1,341,980
Capital outlay	199,885	75,687	400,392	258,275
Claims and miscellaneous	477,996	503,184	191,909	403,612
Licenses, permits and refunds	4,556	-	-	-
Total	\$ 30,831,534	24,259,335	21,940,728	21,234,616

Iowa					
Clarinda Correctional Facility	North Central Correctional Facility - Rockwell City	Correctional Institution for Women - Mitchellville	Newton Correctional Facility	Fort Dodge Correctional Facility	Total
13,950,993	5,565,379	10,023,685	17,359,932	18,318,476	144,689,822
61,149	31,156	25,884	92,599	55,109	497,016
2,489,052	704,738	1,088,188	2,578,463	2,363,154	19,011,279
1,382,128	747,370	891,775	1,680,398	2,957,397	13,919,625
154,982	94,618	71,205	228,024	234,713	1,717,781
434,772	206,002	246,240	445,019	326,267	3,235,001
740	-	-	198	27,663	33,157
18,473,816	7,349,263	12,346,977	22,384,633	24,282,779	183,103,681

Institutions Under the Control of the Iowa Department of Corrections

General Fund Expenditures by Institution
(Unaudited)

Year ended June 30, 2003

	Iowa State Penitentiary - Fort Madison	Anamosa State Penitentiary	Iowa Medical and Classification Center - Oakdale	Mount Pleasant Correctional Facility
Personal services	\$ 28,489,841	20,169,286	18,263,996	17,527,117
Travel	119,664	61,935	92,324	74,761
Supplies and materials	2,998,965	2,757,099	2,053,622	2,213,916
Contractual services	2,503,381	1,443,139	1,688,579	1,276,816
Capital outlay	236,660	141,244	97,557	147,127
Claims and miscellaneous	497,655	458,456	208,830	415,567
Licenses, permits and refunds	4,573	-	-	-
Total	\$ 34,850,739	25,031,159	22,404,908	21,655,304

Iowa					
Clarinda Correctional Facility	North Central Correctional Facility Rockwell City	Correctional Institution for Women - Mitchellville	Newton Correctional Facility	Fort Dodge Correctional Facility	Total
14,665,722	5,716,796	10,486,754	17,758,872	18,423,549	151,501,933
63,579	35,368	35,824	80,346	87,496	651,297
2,111,743	695,661	1,178,638	2,786,717	2,494,669	19,291,030
1,374,541	702,018	835,695	1,928,342	3,248,398	15,000,909
24,539	128,229	81,329	209,011	266,977	1,332,673
399,508	158,245	208,060	423,941	338,681	3,108,943
869	-	-	3,987	6,098	15,527
18,640,501	7,436,317	12,826,300	23,191,216	24,865,868	190,902,312

Institutions Under the Control of the Iowa Department of Corrections

General Fund Expenditures by Institution
(Unaudited)

Year ended June 30, 2004

	Iowa State Penitentiary - Fort Madison	Anamosa State Penitentiary	Iowa Medical and Classification Center - Oakdale	Mount Pleasant Correctional Facility
Personal services	\$ 32,509,487	21,808,107	19,500,778	18,100,803
Travel	90,445	47,104	116,095	75,236
Supplies and materials	3,090,665	2,756,521	2,154,399	2,431,842
Contractual services	2,155,293	1,508,297	1,737,208	1,263,857
Capital outlay	306,861	119,586	132,469	95,720
Claims and miscellaneous	560,087	461,036	197,891	421,434
Licenses, permits and refunds	4,059	-	-	-
Total	\$ 38,716,897	26,700,651	23,838,840	22,388,892

Iowa					
Clarinda Correctional Facility	North Central Correctional Facility Rockwell City	Correctional Institution for Women - Mitchellville	Newton Correctional Facility	Fort Dodge Correctional Facility	Total
15,520,112	6,169,374	11,178,936	19,193,618	20,481,253	164,462,468
129,006	42,301	129,953	96,415	37,270	763,825
2,338,590	775,950	1,247,033	2,505,179	2,542,797	19,842,976
1,662,216	628,513	1,009,344	1,720,194	2,252,252	13,937,174
242,589	280,627	118,319	172,183	253,176	1,721,530
408,710	150,415	205,124	397,422	324,112	3,126,231
888	-	-	345	3,538	8,830
20,302,111	8,047,180	13,888,709	24,085,356	25,894,398	203,863,034

Institutions Under the Control of the Iowa Department of Corrections

General Fund Expenditures by Institution
(Unaudited)

Year ended June 30, 2005

	Iowa State Penitentiary - Fort Madison	Anamosa State Penitentiary	Iowa Medical and Classification Center - Oakdale	Mount Pleasant Correctional Facility
Personal services	\$ 32,952,833	22,141,657	19,032,391	18,425,339
Travel	187,420	68,220	159,439	220,314
Supplies and materials	3,185,930	2,813,891	2,474,854	2,198,440
Contractual services	2,512,872	1,619,558	1,785,608	1,329,761
Capital outlay	270,054	251,035	409,351	78,889
Claims and miscellaneous	534,803	440,816	167,274	428,453
Licenses, permits and refunds	3,967	-	-	-
Total	\$ 39,647,879	27,335,177	24,028,917	22,681,196

Iowa					
Clarinda Correctional Facility	North Central Correctional Facility - Rockwell City	Correctional Institution for Women - Mitchellville	Newton Correctional Facility	Fort Dodge Correctional Facility	Total
17,115,309	6,300,961	11,095,638	19,357,649	21,241,745	167,663,522
155,372	52,040	30,807	217,403	84,909	1,175,924
2,898,245	959,782	1,523,878	2,473,872	2,560,676	21,089,568
1,867,609	609,169	1,041,502	1,701,004	1,695,702	14,162,785
84,661	58,972	256,195	534,717	65,707	2,009,581
396,818	223,890	227,250	358,168	326,963	3,104,435
864	-	-	330	1,484	6,645
22,518,878	8,204,814	14,175,270	24,643,143	25,977,186	209,212,460

Institutions Under the Control of the Iowa Department of Corrections

General Fund Expenditures by Institution
(Unaudited)

Year ended June 30, 2006

	Iowa State Penitentiary - Fort Madison	Anamosa State Penitentiary	Iowa Medical and Classification Center - Oakdale	Mount Pleasant Correctional Facility
Personal services	\$ 34,739,150	23,200,862	21,491,496	19,831,740
Travel	253,391	91,660	154,963	127,134
Supplies and materials	3,667,142	2,841,381	2,490,531	2,518,363
Contractual services	3,587,948	2,388,316	2,132,765	1,472,523
Capital outlay	592,189	183,890	114,159	163,578
Claims and miscellaneous	494,700	454,979	176,693	459,240
Licenses, permits and refunds	4,075	-	-	-
Total	\$ 43,338,595	29,161,088	26,560,607	24,572,578

Iowa					
Clarinda Correctional Facility	North Central Correctional Facility - Rockwell City	Correctional Institution for Women - Mitchellville	Newton Correctional Facility	Fort Dodge Correctional Facility	Total
19,379,005	6,720,136	11,983,384	20,769,392	22,158,465	180,273,630
53,125	161,263	62,847	144,278	190,803	1,239,464
3,007,450	975,390	1,618,943	2,791,186	2,791,945	22,702,331
1,526,129	842,249	1,246,732	2,189,588	2,120,139	17,506,389
89,163	96,781	263,608	70,235	184,670	1,758,273
506,019	214,517	245,749	351,486	324,460	3,227,843
869	-	-	330	3,737	9,011
24,561,760	9,010,336	15,421,263	26,316,495	27,774,219	226,716,941

Institutions Under the Control of the Iowa Department of Corrections

Inmate Population Statistics
(Unaudited)

Year ended June 30, 2006

	Iowa State Penitentiary - Fort Madison	Anamosa State Penitentiary	Iowa Medical and Classification Center - Oakdale	Mount Pleasant Correctional Facility
Population beginning of year	990	1,315	780	1,037
Admissions:				
Admissions and transfers in	607	731	6,112	929
Released:				
Transfers out	145	279	5,698	253
Paroles	159	150	59	242
Work release	79	133	20	167
Parole /discharges	27	9	105	50
Expiration of sentence	119	120	71	159
Shock probation	11	10	13	21
Return to probation	-	-	2	-
Transfers out to OWI facility	18	-	112	2
Transfers out to MHI	-	-	6	-
Escapes	2	1	-	-
Release by Court Order	2	5	4	3
Iowa compact transfers out	1	-	3	22
Compact prisoners from other states out	2	1	1	1
Appeal bond	-	-	16	-
Deaths	4	3	3	1
Total released	569	711	6,113	921
Population end of year	1,028	1,335	779	1,045
Average number of inmates	1,005	1,325	840	1,056

Iowa				
Clarinda Correctional Facility	North Central Correctional Facility - Rockwell City	Correctional Institution for Women - Mitchellville	Newton Correctional Facility	Fort Dodge Correctional Facility
1,086	496	601	1,182	1,231
1,363	556	784	2,026	1,324
630	70	73	630	379
213	210	302	327	301
198	138	228	271	136
25	26	66	21	201
-	63	71	471	322
26	7	24	17	50
-	-	-	174	-
1	15	16	46	-
-	-	-	11	-
-	-	-	2	-
156	-	1	1	1
18	-	22	22	-
-	-	-	-	-
2	26	1	-	2
2	-	-	1	-
1,271	555	804	1,994	1,392
1,178	497	581	1,214	1,163
1,022	488	623	1,194	1,165

June 30, 2006

Findings Reported in the State's Single Audit Report:

No matters were noted.

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:

Donna F. Kruger, CPA, Manager
Bradley A. Meisterling, Staff Auditor
Andrew E. Nielsen, CPA, Deputy Auditor of State

Other individuals who participated on the audits include:

Brian P. Schenkleberg, Assistant Auditor
Gelu Sherpa, Assistant Auditor
Brett M. Zeller, Assistant Auditor

Findings and Recommendations for Anamosa State Penitentiary

June 30, 2006

Findings Reported in the State's Single Audit Report:

No matters were noted.

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:

Kay F. Dunn, CPA, Manager
Chad D. Lehman, Staff Auditor
Andrew E. Nielsen, CPA, Deputy Auditor of State

Other individuals who participated on the audits include:

Daniel L. Durbin, CPA, Staff Auditor

June 30, 2006

Findings Reported in the State's Single Audit Report:

No matters were noted.

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:

Michelle B. Meyer, CPA, Manager
Carmon K. Kutcher, Staff Auditor
Andrew E. Nielsen, CPA, Deputy Auditor of State

Other individuals who participated on the audits include:

Carrie L. Livingston, CPA, Staff Auditor
Dorothy O. Stover, Staff Auditor
Jenna L. Green, Auditor Intern

June 30, 2006

Findings Reported in the State's Single Audit Report:

No matters were noted.

Findings Related to Internal Control:

No matters were noted.

Findings Related to Statutory Requirements and Other Matters:

Revenues/Receipts – Chapter 12.10 of the Code of Iowa requires 90% of all fees, commissions and moneys received be deposited within 10 days succeeding the collection. The Institution had deposits where 90% of the moneys received were not deposited within 10 days succeeding the collection.

Recommendation – All fees, commissions and moneys received by the Institution should be deposited within 10 days succeeding the collection as required by the Code of Iowa.

Response – Procedures have been reviewed and all fees, commissions and monies received by the agency will be deposited with 10 subsequent days succeeding the collection as required by the Code of Iowa.

Conclusion – Response accepted.

Staff:

Questions or requests for further assistance should be directed to:

Kay F. Dunn, CPA, Manager
Carrie L. Livingston, CPA, Staff Auditor
Andrew E. Nielsen, CPA, Deputy Auditor of State

Other individuals who participated on the audits include:

Gwen D. Fangman, CPA, Senior Auditor II
Tracy L. Haronik, Staff Auditor
Carmon K. Kutcher, Staff Auditor
Matthew R. Ritchey, Assistant Auditor
Aaron P. Wagner, Assistant Auditor
Paula J. White, Assistant Auditor

Report of Recommendations to Clarinda Correctional Facility

June 30, 2006

Findings Reported in the State's Single Audit Report:

No matters were noted.

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:

K. David Voy, CPA, Manager
Karen J. Kibbe, Staff Auditor
Andrew E. Nielsen, CPA, Deputy Auditor of State

Other individuals who participated on the audits include:

Paul F. Kearney, CGFM, Senior Auditor
Melissa M. Wellhausen, CPA, Staff Auditor
Tiffany Amber Gossweiler, Staff Auditor
Scott G. Anderson, Assistant Auditor
Marta M. Sobiszkoda, Assistant Auditor

June 30, 2006

Findings Reported in the State’s Single Audit Report:

No matters were noted.

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:

Ronald D. Swanson, CPA, Manager
Carrie L. Fraise, Staff Auditor
Andrew E. Nielsen, CPA, Deputy Auditor of State

Other individuals who participated on the audits include:

Michael R. Field, Assistant Auditor

June 30, 2006

Findings Reported in the State's Single Audit Report:

No matters were noted.

Findings Related to Internal Control:

No matters were noted.

Findings Related to Statutory Requirements and Other Matters:

Capital Assets – Chapter 7A.30 of the Code of Iowa requires each Institution to maintain a written, detailed, up-to-date inventory of all real and personal property belonging to the state and under their charge, control and management. The following conditions were noted:

- Three assets acquired during the fiscal year were added to the capital asset listing at estimated cost.
- Six assets were not properly depreciated during the fiscal year.

Recommendation – The Institution should take the necessary steps to ensure an up-to-date capital asset listing is maintained and ensure assets are added to the capital asset listing at actual cost. The Institution should also ensure all depreciable assets are depreciated until fully depreciated or disposed of.

Response – The mistakes were addressed and corrections will be made.

Conclusion – Response accepted.

Staff:

Questions or requests for further assistance should be directed to:

Joe T. Marturello, CIA, Manager
Donald J. Lewis, CPA, Staff Auditor
Andrew E. Nielsen, CPA, Deputy Auditor of State

Other individuals who participated on the audits include:

Ryan J. Sisson, Staff Auditor
Gelu Sherpa, Assistant Auditor

Findings and Recommendations for Newton Correctional Facility

June 30, 2006

Findings Reported in the State's Single Audit Report:

No matters were noted.

Findings Related to Internal Control:

Capital Assets – Chapter 7A.30 of the Code of Iowa requires each department and division of the State to maintain up-to-date inventory of all real and personal property belonging to the State. Four of five additions tested did not have State tags affixed to them.

Recommendation – The Institution should review its capital asset procedures to ensure State tags are affixed to additions timely.

Response – The Institution will review procedures for those assets which come in through the warehouse to be delivered elsewhere to identify the party who will be responsible for attaching fixed asset tags and will ensure all tags are attached.

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:

Pamela J. Bormann, CPA, Manager
Nickolas J. Schaul, CPA, Staff Auditor
Andrew E. Nielsen, CPA, Deputy Auditor of State

Other individuals who participated on the audits include:

Aaron P. Wagner, Assistant Auditor

Findings and Recommendations for Fort Dodge Correctional Facility

June 30, 2006

Findings Reported in the State's Single Audit Report:

No matters were noted.

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:

Suzanne R. Hanft, CPA, Manager
Michelle L. Harris, Staff Auditor
Andrew E. Nielsen, CPA, Deputy Auditor of State

Other individuals who participated on the audits include:

Michael R. Field, Assistant Auditor
Janet K. Mortvedt, Assistant Auditor
Anna Rae Thede, Auditor Intern