



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

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NEWS RELEASE

FOR RELEASE _____ July 10, 2009

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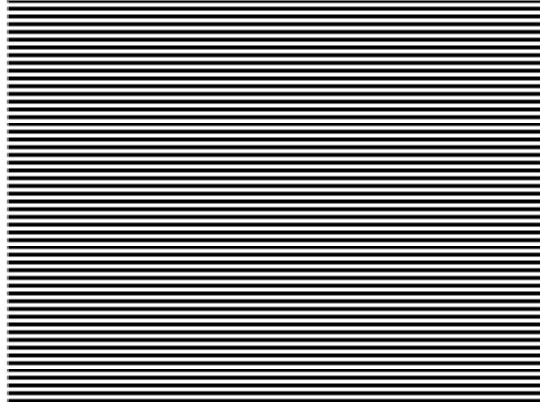
Auditor of State David A. Vaudt today released a report on the Iowa Law Enforcement Academy for the year ended June 30, 2008.

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 approve attendance fees as required by the Code of Iowa. In addition, Vaudt recommended the Academy deposit receipts as required by the Code of Iowa.

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, 2008

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



David A. Vaudt, CPA
Auditor of State





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July 7, 2009

To the Members of the
Iowa Law Enforcement Academy Council:

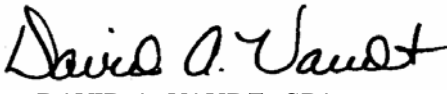
The Iowa Law Enforcement Academy is a part of the State of Iowa and, as such, has been included in our audits of the State's Comprehensive Annual Financial Report (CAFR) and the State's Single Audit Report for the year ended June 30, 2008.

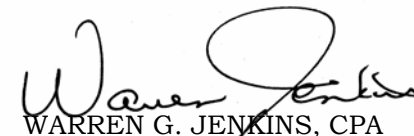
In conducting our audits, we became aware of certain aspects concerning the Academy's operations for which we believe corrective action is necessary. As a result, we have developed recommendations which are reported on the following pages. We believe you should be aware of these recommendations pertaining to the Academy's compliance with statutory requirements and other matters. These recommendations have been discussed with Academy personnel and their responses to these recommendations are included in this report.

The Iowa Law Enforcement Academy's responses to the findings identified in our audit are included in this report. While we have expressed our conclusions on the Academy's responses, we did not audit the Iowa Law Enforcement's responses and, accordingly, we express no opinion on them.

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 Chester J. Culver, Governor
Director, Department of Management
Glen Dickinson, Director, Legislative Services Agency

Report of Recommendations to the
Iowa Law Enforcement Academy

June 30, 2008

Findings Reported in the State's Single Audit Report:

No matters were noted.

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

No matters were noted.

Other Findings Related to Internal Control:

No matters were noted.

Findings Related to Statutory Requirements and Other Matters:

- (A) Receipt Deposits - Chapter 12.10 of the Code of Iowa requires ninety percent of all fees, commissions and moneys received to be deposited within ten days succeeding the collection. The remainder of the funds shall be deposited within 30 days. Four of thirty-six receipts tested were not deposited timely.

Recommendation - The Academy should deposit receipts as required by the Code of Iowa.

Response - The Academy will ensure receipts are deposited within ten business days of collection. This will be done by delivering the receipts to the appropriate Agency instead of utilizing the Iowa mail system as is currently done. The Iowa mail system picks the mail up from ILEA and is taken to Stark Armory where it then travels to DAS at the Capitol for sorting and delivery.

Conclusion - Response accepted.

- (B) Attendance Fees - Chapter 80B.11B.3 of the Code of Iowa states "The Iowa law enforcement academy may charge an attendance fee as determined by the director of the academy and approved by the council for courses, schools, and seminars, other than the basic training course specified in subsection 2."

Recommendation - The Academy should ensure the council approves attendance fees as determined by the director of the academy for special training courses and approval is documented in the council minutes.

Response - The ILEA council is aware of all fees charged by the Academy; however the specialty schools were not specifically mentioned in the council minutes. It will be ensured that the minutes reflect the council's knowledge and approval.

Conclusion - Response accepted.

Report of Recommendations to the
Iowa Law Enforcement Academy

June 30, 2008

Staff:

Questions or requests for further assistance should be directed to:

Deborah J. Moser, CPA, Manager
Lori M. Dinville, Staff Auditor
Andrew E. Nielsen, CPA, Deputy Auditor of State

Other individuals who participated on the audit include:

Jessica Green, Assistant Auditor