



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

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**NEWS RELEASE**

FOR RELEASE

September 17, 2009

Contact: Andy Nielsen  
515/281-5834

Auditor of State David A. Vaudt today released a combined report on the eight Judicial District Departments of Correctional Services for the year ended June 30, 2008.

The eight Judicial District Departments of Correctional Services provide community-based correctional programs to Iowa's 99 counties and have administrative offices in Waterloo, Ames, Sioux City, Council Bluffs, Des Moines, Cedar Rapids, Davenport and Fairfield. The Iowa Department of Corrections provides the majority of the funding for the District Departments.

Total revenues ranged from \$6,277,521 at the Fourth Judicial District Department to \$23,463,830 at the Fifth Judicial District Department. Similarly, total expenditures ranged from \$6,325,473 at the Fourth Judicial District Department to \$23,657,960 at the Fifth Judicial District Department.

Vaudt made recommendations to strengthen internal controls and comply with statutory requirements at certain District Departments. The District Departments' responses are included in the report.

A copy of the report is available for review at each of the Judicial District Departments, in the Office of Auditor of State and on the Auditor of State's web site at <http://auditor.iowa.gov/reports/index.html>.

###

**COMBINED REPORT OF RECOMMENDATIONS TO THE  
EIGHT JUDICIAL DISTRICT DEPARTMENTS OF  
CORRECTIONAL SERVICES**

**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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September 11, 2009

To the Board Members of the  
Judicial District Departments of Correctional Services:

The eight individual Judicial District Departments 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, 2008.

In conducting our audits, we became aware of certain aspects concerning the various District Departments' 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 the District Departments' internal control and compliance with statutory requirements and other matters. These recommendations have been discussed with personnel at each applicable District Department and their responses to these recommendations are included in this report. While we have expressed our conclusions on the District Departments' responses, we did not audit the District Departments' responses and, accordingly, we express no opinion on them.

We have also included certain unaudited financial information for the Judicial District Departments for the year ended June 30, 2008.

This report, a public record by law, is intended solely for the information and use of the officials and employees of the Judicial District Departments of Correctional Services, citizens of the State of Iowa and other parties to whom the Judicial District Departments of Correctional Services 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 District Departments 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 District Departments are listed on pages 10, 12, 13, 14, 15, 18, 19 and 21 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  
Richard Oshlo, Interim Director, Department of Management  
Glen Dickinson, Director, Legislative Services Agency

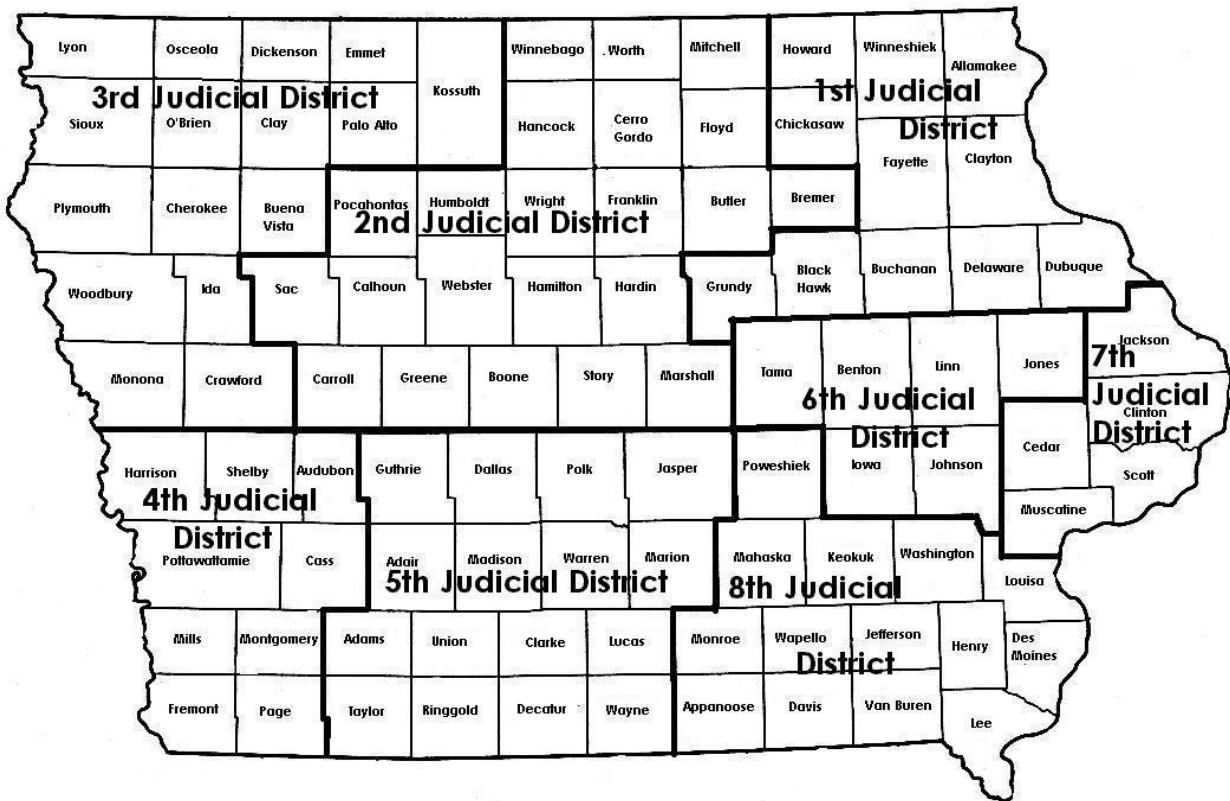
# Eight Judicial District Departments of Correctional Services

## Overview

### Background

In accordance with Chapter 905 of the Code of Iowa, the Iowa Department of Corrections provides assistance and support to the eight established judicial district departments. Each district department is responsible for establishing those services necessary to provide a community-based correctional program which meets the needs of that judicial district. Each district department is under the direction of a board of directors and is administered by a director employed by the board.

The district departments are located geographically throughout the state (see map below) with administrative offices located in Waterloo, Ames, Sioux City, Council Bluffs, Des Moines, Cedar Rapids, Davenport and Fairfield.



### Scope and Methodology

We have presented schedules of general fund revenues, expenditures and changes in fund balance by judicial district department for comparative purposes. These amounts were obtained from information which was used for statewide financial statement purposes. Certain reclassifications and changes have been made to revenues to provide comparable data. These reclassifications and changes are as follows:

- (1) State allocations, transfers between Districts and reversion amounts were netted and titled net state appropriation allocation for this report.
- (2) The receipts from other entities category was titled federal, state and local grants and contracts for this report.

## Eight Judicial District Departments of Correctional Services

### Overview

- (3) The fees, licenses and permits and refunds and reimbursements categories have been combined and titled fees, refunds and reimbursements for this report.
- (4) Sales, rents and services and miscellaneous categories have been combined and titled rents and miscellaneous for this report.

### **Summary Observation**

Total revenues ranged from \$6,277,521 at the Fourth Judicial District Department to \$23,463,830 at the Fifth Judicial District Department. Similarly, total expenditures ranged from \$6,325,473 at the Fourth Judicial District Department to \$23,657,960 at the Fifth Judicial District Department.

Judicial District Departments

Schedule of General Fund Revenues, Expenditures and Changes in Fund Balance  
by Judicial District Department  
(Unaudited)

Year ended June 30, 2008

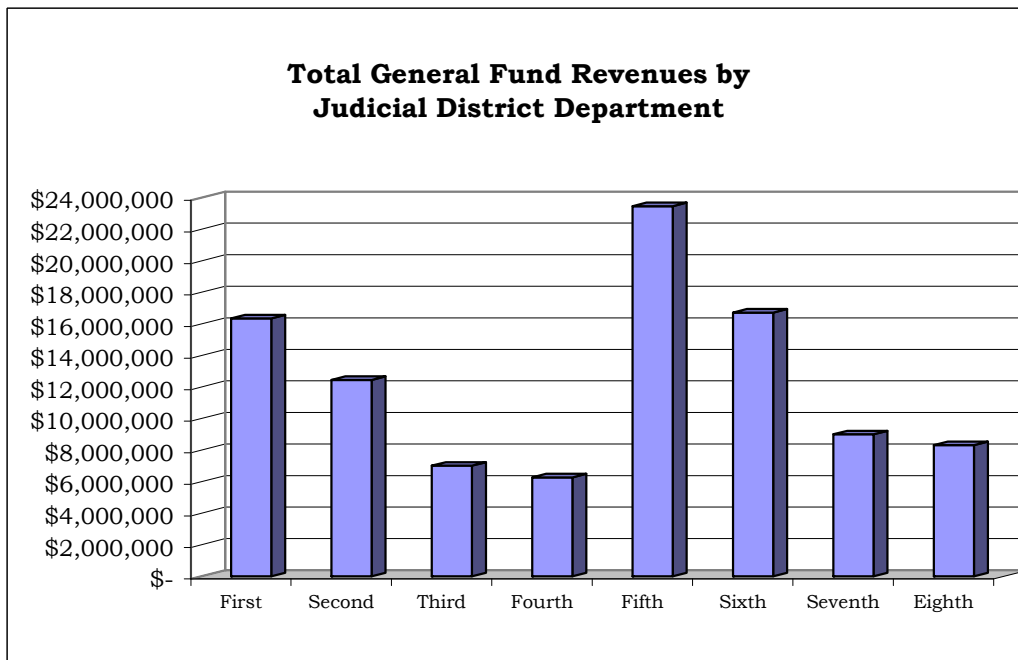
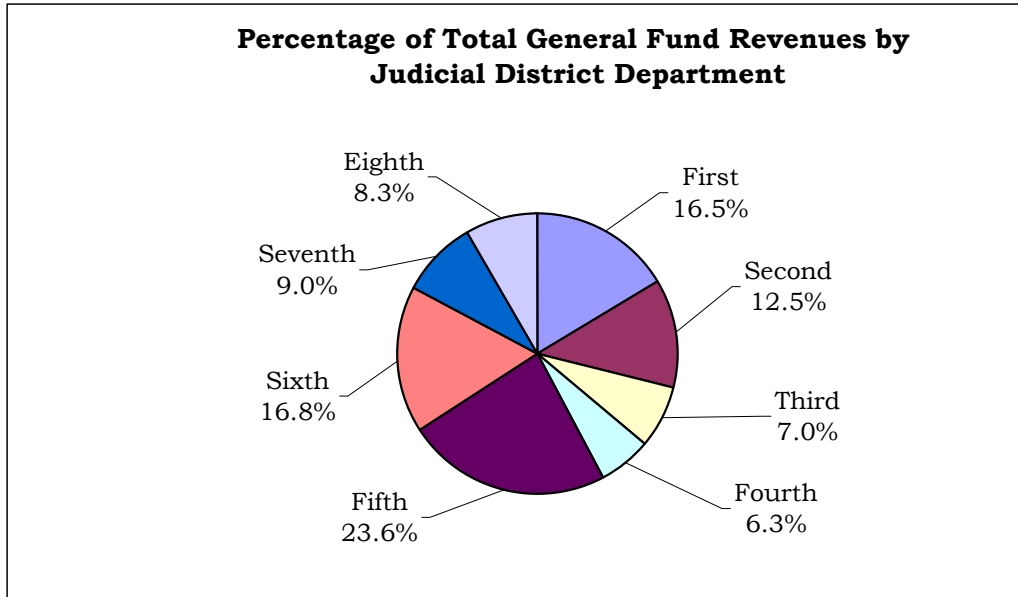
	First	Second	Third
Revenues:			
Net state appropriation allocation	\$ 12,934,249	10,486,324	6,092,273
Federal, state and local grants and contracts	1,269,664	502,307	-
Interest on investments	5,001	65,838	47,005
Fees, refunds and reimbursements	2,145,180	1,346,592	874,820
Rents and miscellaneous	-	48,137	-
Total revenues	16,354,094	12,449,198	7,014,098
Expenditures:			
Personal services	14,253,710	10,647,502	6,092,273
Travel and subsistence	142,485	172,540	70,168
Supplies	593,996	396,063	145,482
Contractual services	861,312	873,739	349,792
Equipment and repairs	144,953	152,182	111,080
Claims and miscellaneous	236,097	87,287	226,264
Plant improvements	-	69,627	-
Total expenditures	16,232,553	12,398,940	6,995,059
Excess (deficiency) of revenues over (under) expenditures	121,541	50,258	19,039
Fund balance beginning of the year	10,718	226,156	334,512
Fund balance end of the year	\$ 132,259	276,414	353,551



Judicial District Department					
Fourth	Fifth	Sixth	Seventh	Eighth	Total
5,711,137	18,756,695	13,169,986	7,253,026	7,298,544	81,702,234
10,000	133,250	1,439,994	163,514	15,000	3,533,729
4,043	159,281	60,738	44,498	16,998	403,402
536,945	4,385,662	1,974,738	1,546,520	964,671	13,775,128
15,396	28,942	78,962	-	21,123	192,560
6,277,521	23,463,830	16,724,418	9,007,558	8,316,336	99,607,053
5,513,992	18,827,002	13,592,810	7,771,980	6,854,817	83,554,086
101,824	175,600	118,188	64,060	117,248	962,113
141,129	792,429	655,791	422,550	288,923	3,436,363
522,448	3,400,447	701,166	588,271	683,962	7,981,137
31,776	393,509	848,290	24,663	77,636	1,784,089
14,304	68,973	144,597	22,194	82,710	882,426
-	-	401,826	17,646	-	489,099
6,325,473	23,657,960	16,462,668	8,911,364	8,105,296	99,089,313
(47,952)	(194,130)	261,750	96,194	211,040	517,740
51,547	1,197,155	150,322	14,990	14,797	2,000,197
3,595	1,003,025	412,072	111,184	225,837	2,517,937

Judicial District Departments  
General Fund Revenues by Judicial District Department  
(Unaudited)

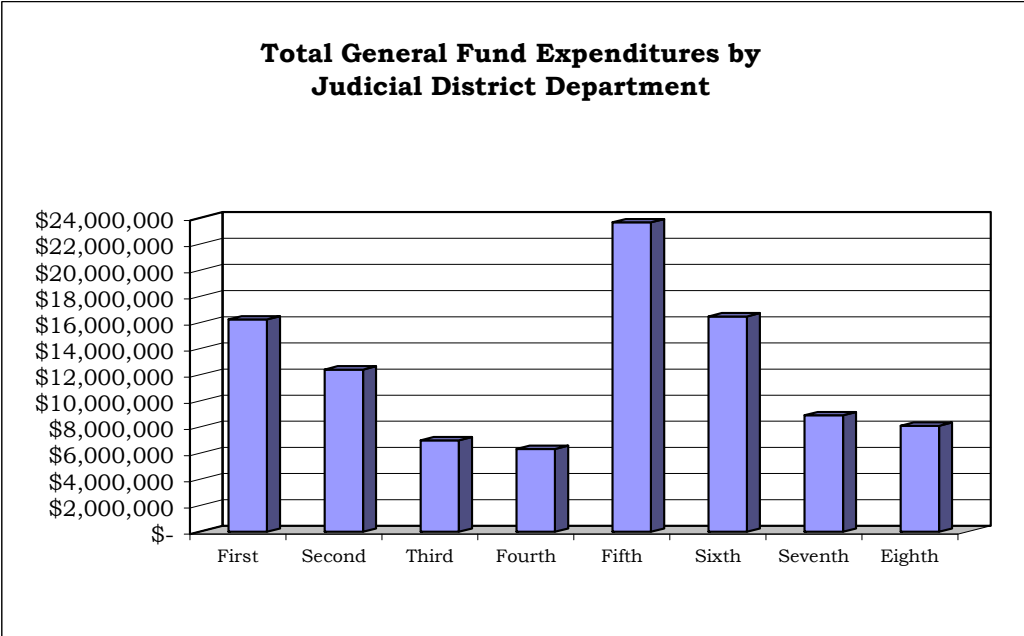
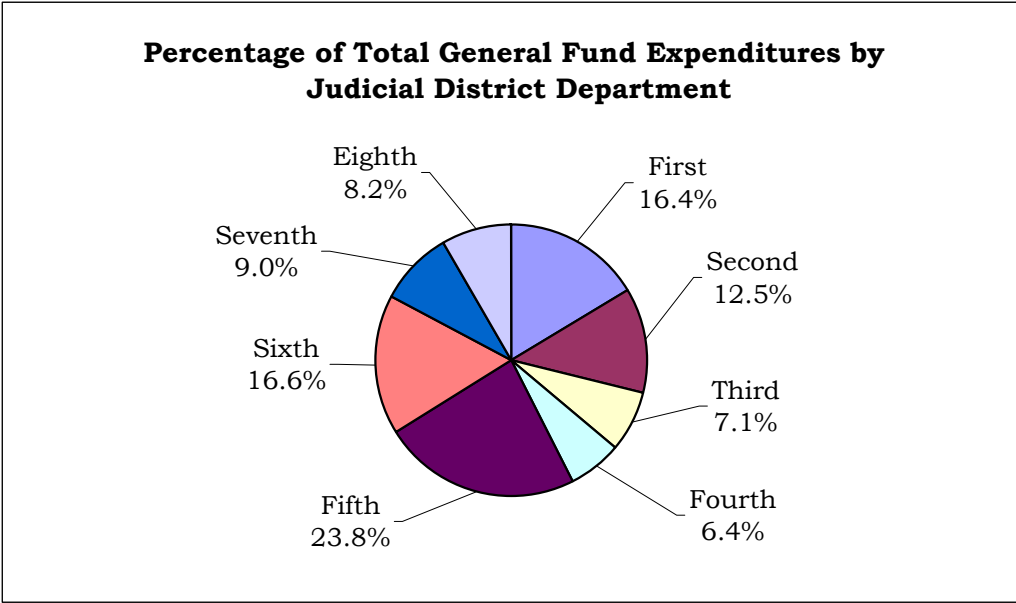
Year ended June 30, 2008



Judicial District Departments

General Fund Expenditures by Judicial District Department  
(Unaudited)

Year ended June 30, 2008



Report of Recommendations to the  
First Judicial District Department

June 30, 2008

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

No matters were noted.

**Findings Related to Internal Control:**

Credit Cards – The District Department has credit cards for use by various employees for District Department business. The District Department had a number of credit card purchases in which sales tax was paid and two instances where late fees were paid. Additionally, certain charges on the credit card statements were not substantiated by supporting documentation. On September 26, 2008, the District Department adopted a formal policy to regulate the use of credit cards and to establish procedures for the proper accounting of credit card charges.

Recommendation – The District Department should ensure the newly adopted policy regulating the use of District Department credit cards is implemented and followed by all credit card holders.

Response – The credit card policy has been implemented and we have received policy adherence affirmations from all employees who use District Department issued credit cards.

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:

Deborah J. Moser, CPA, Manager  
Darryl J. Brumm, CPA, Senior Auditor II  
Andrew E. Nielsen, CPA, Deputy Auditor of State

Other individuals who participated on this audit include:

Kelly L. Hilton, Assistant Auditor  
Michael T. Stevens, Assistant Auditor

Report of Recommendations to the  
Second Judicial District Department

June 30, 2008

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

No matters were noted.

**Findings Related to Internal Control:**

- (1) Regional Office Cash Collections – Fees are collected at regional offices within the District Department and are remitted to the administrative office in Ames. Parole officers collect money from offenders for various fees and issue a receipt. When moneys collected by the parole officers are remitted to the regional office, regional office personnel are not consistently documenting the receipt of funds by initialing the receipt books.

Recommendation – Regional office staff should document the receipt of money by initialing each receipt.

Response – Starting immediately, new procedures will be put in place in all regional offices within the District Department and appropriate personnel will be instructed so that one of the following 2 methods for handling fees collected will occur: 1) Parole officers will deposit moneys collected and copies of receipts issued directly into a locked and secured “slotted” cash box located within the regional office so that no other regional office personnel will handle the moneys collected until those moneys are remitted to the administrative office in Ames; or 2) Parole officers will be required to obtain in their respective receipt books the initials of other regional office personnel who are receiving any moneys from the parole officers.

Also, the District Department will ensure 2 staff members count and log the money whenever regional office personnel remove the cash from the cash box to be remitted to the administrative office.

Conclusion – Response accepted.

- (2) GAAP Package – Portions of the GAAP Package were submitted by the District Department November 12, 2008 and the complete GAAP Package was submitted December 8, 2008, which was not timely. As a result, the reported insured value of buildings and contents was understated by \$5,245,600. This was properly adjusted for reporting purposes.

Also, accumulated depreciation was understated by \$105,793. As a result, at June 20, 2008, Buildings and Building Improvements and Vehicles were overstated by \$69,120 and \$36,673, respectively.

Recommendation – The District Department should ensure the GAAP Package is submitted by the due date and is accurate.

Response – The District Department will perform and put in place all appropriate management and planning procedures to ensure future GAAP packages will be completed accurately in their entirety and submitted to the Department of Administrative Services GAAP Team by their respective annual submission deadlines. These procedures will include proper accounting of and reporting of Accumulated Depreciation for all categories – Buildings and Building Improvements, Machinery and Equipment, and Vehicles.

Conclusion – Response accepted.

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

No matters were noted.

Report of Recommendations to the  
Second Judicial District Department

June 30, 2008

**Staff:**

Questions or requests for further assistance should be directed to:

Ernest H. Ruben, Jr., CPA, Manager  
Jenny R. Schneider, Staff Auditor  
Andrew E. Nielsen, CPA, Deputy Auditor of State

Other individuals who participated on this audit include:

Adam D. Steffensmeier, Staff Auditor  
Rosemary E. Nielsen, Assistant Auditor

Report of Recommendations to the  
Third Judicial District Department

June 30, 2008

**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  
Shannan M. Hoffman, Staff Auditor  
Andrew E. Nielsen, CPA, Deputy Auditor of State

Other individuals who participated on this audit include:

Michael T. Stevens, Assistant Auditor

Report of Recommendations to the  
Fourth Judicial District Department

June 30, 2008

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

No matters were noted.

**Findings Related to Internal Control:**

Supervision Fees – The District Department is not reconciling the assessment and receipt of supervision fees.

Recommendation – The District Department should reconcile the assessment and receipt of supervision fees. The District Department should ensure the completeness of supervision fees assessed by routinely pulling stats from the Iowa Corrections Offender Network (ICON) and either using that source to enter supervision into the stand-alone system or reconciling the assessments from the stand-alone system to the data pulled from ICON on a regular basis.

Response – The District Department will develop a system to reconcile the Supervision Fee database to stats from ICON.

Conclusion – Response accepted.

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

Annual Report – In accordance with Chapter 905.4(4) of the Code of Iowa, the District Department is required to file an annual report with the Board of Supervisors of each County in the District and with the Department of Corrections within ninety days after fiscal year end for the previous fiscal year's proceedings and a statement of receipts and expenditures that complies with the minimum standards established by the Department of Corrections. The District Department did not submit the annual report until January 6, 2009.

Recommendation – The District Department should submit the annual report in the time period required by Chapter 905.4(4) of the Code of Iowa.

Response – The District Department will file with the Board of Supervisors of each County in the District and with the Department of Corrections a report covering the Board's proceedings and a statement of revenues and expenditures during the preceding fiscal year, within 90 days after the close of the fiscal year.

Conclusion – Response accepted.

**Staff:**

Questions or requests for further assistance should be directed to:

Pamela J. Bormann, CPA, Manager  
Joshua B. Ludwig, Staff Auditor  
Andrew E. Nielsen, CPA, Deputy Auditor of State

Other individuals who participated on this audit include:

Daniel W. Henaman, Assistant Auditor



Report of Recommendations to the  
Fifth Judicial District Department

June 30, 2008

**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  
Shelley M. Klingbeil, Staff Auditor  
Andrew E. Nielsen, CPA, Deputy Auditor of State

Other individuals who participated on this audit include:

Brett C. Connor, Staff Auditor  
Samantha J. Brincks, Assistant Auditor

Report of Recommendations to the  
Sixth Judicial District Department

June 30, 2008

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

No matters were noted.

**Findings Related to Internal Control:**

- (1) Accounts Receivable – District Departments are required to submit GAAP packages each year. The District Department reported receivables for supervision fees and client rent. Reconciliations of the number of client night stays to rent assessed and supervision fees assessed to those collected were not performed monthly for supervision fees and client rent receivables. Additionally, no allowance for doubtful accounts was recorded for client rent receivables.

Recommendation – The District Department should reconcile the supervision fees and client rent receivables monthly. In addition, an allowance for doubtful accounts for client rent receivables should be recorded.

Response – Supervision fees will be reconciled to the general ledger posting monthly and reviewed by the division manager. Residential rent will be reconciled monthly and reviewed by the division manager. An allowance for doubtful accounts for client rent receivables will be reported in the GAAP package. The amount will be net of the 20% expected to be collected through the State tax offset program.

Conclusion – Response accepted.

- (2) Segregation of Duties – Client Accounts – 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. Generally, one person has control over each of the following areas:

- (1) Client receipts – an independent person does not reconcile the residential bank account and there is no independent review of the residential bank reconciliation. In addition, the person responsible for deposit preparation and reconciliation also records and accounts for cash receipts and a reconciliation of outstanding client loans is not performed monthly.
- (2) Client disbursements – the accountant for the residential bank account prepares claims and prepares and signs checks using facsimile plates. However, there is no evidence of review or documentation of the disbursements being compared to the client request form before the checks are disbursed.

Recommendation – To strengthen control over client receipts, an independent person should reconcile the CBC Hold report to the checks/money orders received and document review/acceptance of the information. The residential bank account should be reconciled by someone independent of client account receipts and disbursements. A reconciliation of outstanding loans should be performed monthly and an independent person should review and document the review performed.

In addition, to strengthen controls over residential disbursements, if the same person prepares claims and checks and also signs checks, an independent person should document review of the claims and should compare the checks to the claims and supporting documentation before the checks are disbursed and document the review performed.

Report of Recommendations to the  
Sixth Judicial District Department

June 30, 2008

Response – The CBC Hold Report from the residential banking system is currently being reconciled with payments received. Residential Officers and counselors currently receipt in checks and the account clerk reconciles with the CBC Hold Report. The accountant will sign the report indicating a review has been performed. Currently, the residential bank account and residential loan fund accounts are reconciled by Administrative Officer who does not receipt or disburse residential funds. The Administrative Officer will sign and date the reconciliation reports for those accounts.

Conclusion – Response accepted.

- (3) Bank Reconciliation – A review of the monthly bank reconciliations for the residential bank account identified several adjustments/reconciling items not posted to the general ledger timely. Some of the adjustments/reconciling items have been carried forward on the bank reconciliations for several years.

Recommendation – The District Department should ensure adjustments/reconciling items noted on the monthly bank reconciliations are posted to the general ledger timely.

Response – Reconciling adjustments will be posted to the general ledger timely.

Conclusion – Response accepted.

- (4) Documentation of Reviews Performed – Individuals independent of claims, the payroll journal and bank reconciliation review these documents but written evidence of the review is not retained.

Recommendation – Written evidence of the review of claims, payroll journals and bank reconciliations should be retained.

Response – Reviews are now documented and kept.

Conclusion – Response accepted.

- (5) GAAP Package – District Departments are required to submit GAAP packages each year. The GAAP package had errors in the following sections:

- (1) The Agency Fund client account ending cash balance was overstated.
- (2) The liability for compensated absences was overstated.
- (3) The Dependent Care account ending cash balance was understated.
- (4) Capital lease payments were incorrectly reported as loans and notes payable.
- (5) There was no evidence of independent review of the GAAP package.
- (6) One capital lease/installment purchase was incorrectly included on the GAAP package as an operating lease. The error caused future years' installment purchases to be understated by \$9,021 for FY09, \$9,021 for FY10 and \$4,510 for FY11. Additionally, FY08 installment payments were understated by \$4,514.

Recommendation – The District Department should ensure the proper amounts are reported in the GAAP package. In addition, an individual independent of the GAAP package preparation should review the GAAP package and sign the certification page as evidence of review.

Response – GAAP report information will be accurate and reviewed by the division manager.

Conclusion – Response accepted.

Report of Recommendations to the  
Sixth Judicial District Department

June 30, 2008

**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, Manager  
Jenny M. Podrebarac, Staff Auditor  
Andrew E. Nielsen, CPA, Deputy Auditor of State

Other individuals who participated on this audit include:

Stephanie A. Sissel, Assistant Auditor

Report of Recommendations to the  
Seventh Judicial District Department

June 30, 2008

**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:

Ernest H. Ruben, Jr., CPA, Manager  
Michael L. Castagnoli, Assistant Auditor  
Andrew E. Nielsen, CPA, Deputy Auditor of State

Other individuals who participated on this audit include:

Alison P. Baker, Assistant Auditor

Report of Recommendations to the  
Eighth Judicial District Department

June 30, 2008

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

No matters were noted.

**Findings Related to Internal Control:**

- (1) Segregation of Duties (Fairfield Administrative Office) – The responsibilities for collection, deposit preparation and reconciliation functions should be separated from those for recording and accounting for receipts. Currently, the administrative officer prepares the deposit, deposits the receipts, accounts for receipts and performs the bank reconciliation. The District Director initials the bank reconciliations.

Recommendation – Someone independent of the receipt process should compare the receipts to the cash and checks collected, compare the receipts to a validated deposit slip and initial to indicate review.

Response – The secretary receipts in the money and makes a cash receipt listing. The receipts and listing are then given to the Executive Secretary to prepare the deposit. The Executive Secretary deposits the receipts. The Administrative Officer now accounts for the receipts and reconciles the bank accounts.

Conclusion – Response accepted.

- (2) Contract Renewal – Three of seven contracts tested were not current for fiscal year 2008. In addition, two of seven contracts tested did not contain a clause denoting compliance with applicable laws and regulations and a clause regarding the assignment of the contract.

Recommendation – Contracts should be renewed when they expire if services are being continued. In addition, to ensure proper control procedures, contracts should include all appropriate clauses.

Response – This is an ongoing issue we are working diligently on. We have instituted an internal review process which will help us gain compliance.

Conclusion – Response accepted.

- (3) Credit Cards – The District Department has credit cards for use by employees for Department business. The District Department has not adopted a formal policy to regulate the use of credit cards and has not established procedures for the proper accounting of credit card charges.

Recommendation – The District Department should adopt a formal written policy regulating the use of District Department credit cards. The policy should, at a minimum, address who controls credit cards, who is authorized to use credit cards and for what purpose, as well as the types of supporting documentation required to substantiate changes.

Response – The District Department is currently working on a credit card policy.

Conclusion – Response accepted.

- (4) Supervision Fees – The District Department is not reconciling the assessment and receipt of supervision fees.

Report of Recommendations to the  
Eighth Judicial District Department

June 30, 2008

Recommendation – The District Department should reconcile the assessment and receipt of supervision fees.

Response – The District Department will institute procedures to reconcile the assessment and receipt of supervision fees.

Conclusion – Response accepted.

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

- (1) Project Advisory Committee – As required by Chapter 905.4(10) of the Code of Iowa, the district board shall establish a project advisory committee to act in an advisory capacity on matters pertaining to the planning, operation and other pertinent functions of each project in the judicial district. The Eighth Judicial District Board did not establish a project advisory committee.

Recommendation – The Eighth Judicial District Board should establish a project advisory committee to act in an advisory capacity on matters pertaining to projects in the judicial district.

Response – We are still in the process of forming an advisory committee for the District Department. It is my hope the group will be formed and have met by July 1, 2009.

Conclusion – Response accepted.

- (2) Unclaimed Property – Chapter 556.11 of the Code of Iowa requires each state agency to report and remit obligations, including checks, outstanding for more than two years to the Treasurer of State annually.

Recommendation – The outstanding checks should be reviewed annually and items over two years old should be remitted to the Treasurer of State as required by the Code of Iowa.

Response – The District Department will review the list annually and remit amounts to the Treasurer of State's Office.

Conclusion – Response accepted.

**Staff:**

Questions or requests for further assistance should be directed to:

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

Other individuals who participated on this audit include:

Jacqueline E. Gulick, Assistant Auditor