



OFFICE OF AUDITOR OF STATE
STATE OF IOWA

David A. Vaudt, CPA
Auditor of State

State Capitol Building
Des Moines, Iowa 50319-0004

Telephone (515) 281-5834 Facsimile (515) 242-6134

NEWS RELEASE

FOR RELEASE _____

July 3, 2003

Contact: Andy Nielsen
515/281-5515

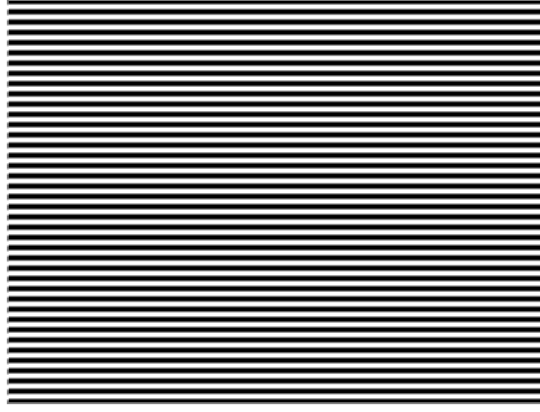
Auditor of David A. Vaudt today released an audit report on the Iowa Legislature for the year ended June 30, 2002. The Iowa Legislature includes the following components: House of Representatives, Senate, Legislative Fiscal Bureau, Legislative Service Bureau, Office of Citizens' Aide/Ombudsman, Legislative Computer Support Bureau and Administrative Code Division.

Effective April 14, 2003, the Legislative Fiscal Bureau, Legislative Service Bureau and the Legislative Computer Support Bureau have been consolidated and are now known as the Legislative Services Agency.

Vaudt recommended that the Legislative Computer Support Bureau document the date that goods are received and document the authorization for capital asset deletions. Legislative officials responded that action has been taken to implement the recommendations.

A copy of the report is available for review in the Iowa Legislature or the Office of Auditor of State.

###



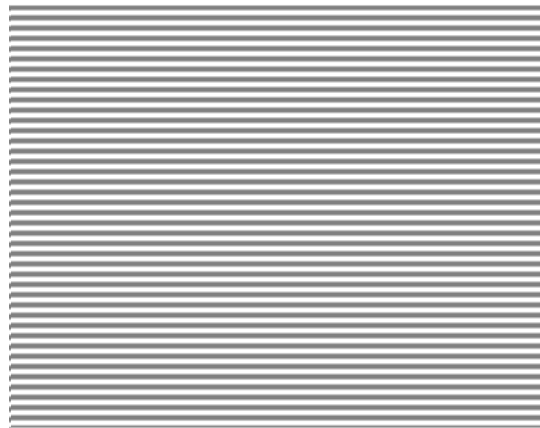
**REPORT OF RECOMMENDATIONS TO THE
IOWA LEGISLATURE**

JUNE 30, 2002

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



David A. Vaudt, CPA
Auditor of State



0360-5000-0000



OFFICE OF AUDITOR OF STATE
STATE OF IOWA

David A. Vaudt, CPA
Auditor of State

State Capitol Building
Des Moines, Iowa 50319-0004

Telephone (515) 281-5834 Facsimile (515) 242-6134

June 30, 2003

To the Members and Officials of the Iowa Legislature:

The Iowa Legislature is a part of the State of Iowa and, as such, has been included in our audit of the State's Comprehensive Annual Financial Report (CAFR) for the year ended June 30, 2002.

In conducting our audit, we became aware of certain aspects concerning the Legislature's operations for which we believe corrective action is necessary. As a result, we have developed recommendations which are reported on the following page. The recommendations pertain to the Legislature's internal control system, compliance with statutory requirements and other matters which we believe you should be aware of. These recommendations have been discussed with Legislature personnel, and their responses to these recommendations are 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 Legislature, citizens of the State of Iowa and other parties to whom the Iowa Legislature 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 Iowa Legislature during the course of our audit. Should you have any questions concerning the above matter, we shall be pleased to discuss it with you at your convenience. Individuals who participated in our audit of the Iowa Legislature 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
Cynthia P. Eisenhauer, Director, Department of Management
Dennis C. Prouty, Director, Legislative Services Agency

June 30, 2002

Finding Related to Internal Control:

Capital Asset Deletions – Documentation authorizing the donation or surplus of 8 Legislative Computer Support Bureau assets totaling \$561,588 could not be located.

Recommendation – The Legislative Computer Support Bureau should take steps to ensure that all capital assets donated or surplus are properly authorized and documented.

Response – Steps have been taken to ensure that all capital assets are properly authorized and documented. New procedures requiring written documentation with the appropriate authorized signatures for donated and surplus property have been implemented.

Conclusion – Response accepted.

Finding Related to Statutory Requirements and Other Findings:

Receiving Date of Purchased Goods – The invoices and other supporting documentation for 4 transactions totaling \$198,993 for the Legislative Computer Support Bureau did not indicate the date the goods were received.

Recommendation – The Legislative Computer Support Bureau should establish procedures to identify the date goods are received on supporting documentation that is maintained.

Response – New procedures require that the date goods are received is maintained.

Conclusion – Response accepted.

Report of Recommendations to the Iowa Legislature

June 30, 2002

Staff:

Questions or requests for further assistance should be directed to:

Suzanne R. Hanft, CPA, Manager
Shawn P. Limback, CPA, Staff Auditor
Andrew E. Nielsen, CPA, Deputy Auditor of State

Other individuals who participated on this audit include:

Gary D. Van Lengen, CPA, Staff Auditor
Kip M. Druecker, Assistant Auditor
Ryan J. Johnson, Assistant Auditor
Jedd D. Moore, Assistant Auditor