



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

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**NEWS RELEASE**

FOR RELEASE

August 18, 2011

Contact: Andy Nielsen  
515/281-5834

Auditor of State David A. Vaudt today released a report on the Iowa Law Enforcement Academy for the year ended June 30, 2010.

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.

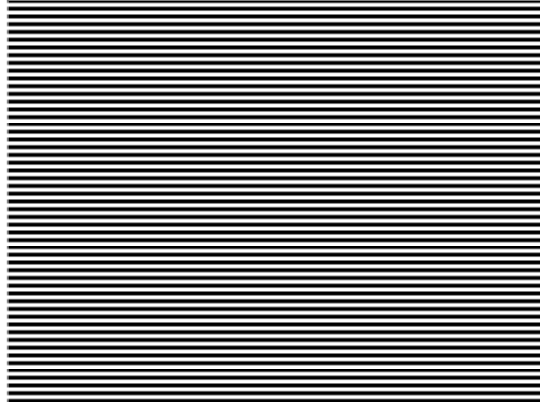
Vaudt recommended the Academy deposit receipts as required by the Code of Iowa and strengthen controls over inventory and service contracts.

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/1160-4670-0R00.pdf>.

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

**JUNE 30, 2010**

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



**David A. Vaudt, CPA**  
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August 12, 2011

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, 2010.

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, which include recommendations pertaining to the Academy's internal control and 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. While we have expressed our conclusions on the Academy's responses, we did not audit the Iowa Law Enforcement Academy'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 6 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 Terry E. Branstad, Governor  
David Roederer, Director, Department of Management  
Glen P. Dickinson, Director, Legislative Services Agency

Report of Recommendations to the  
Iowa Law Enforcement Academy

June 30, 2010

**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:**

Inventory – Inventory records maintained on Quickbooks have not been updated or reconciled to actual inventory counts since January 2010. In addition, inventory counts for two of the eight items tested were incorrect.

Recommendation – The Academy should ensure inventory counts are correct and items are properly recorded and reported to keep inventory up to date between counts.

Response – Policy will be updated and procedures implemented to ensure counts are verified and inventory is reconciled in a timely manner.

Conclusion – Response accepted.

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

- (1) 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. One of seven receipts tested was not deposited timely.

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

Response – Policy has been updated to ensure all deposits are made timely.

Conclusion – Response accepted.

- (2) Service Contracts – Service contracts are contracts entered into by a department to aid it in carrying out its programs and to provide specialized services through an independent contractor qualified by education, experience and/or technical ability. Service contracts may be with individuals, partnerships, firms, corporations or other business entities.

Iowa Administrative Code (IAC) 11-106 through 11-107 requires service contracts be signed prior to the start date of the contract and include an indemnification clause, a termination clause and clauses requiring the service provider to comply with all applicable state/federal regulations. If the contract is awarded to a provider without a competitive bidding process, a 'Report of Sole Procurement' should be prepared and attached to the contract. The following were noted:

- a) The Academy does not keep a complete listing of all service contracts entered into.
- b) A contract was not in place for one contract for services over \$5,000. The Academy should have conducted informal bidding and established a contract or completed a sole source justification form.

Report of Recommendations to the  
Iowa Law Enforcement Academy

June 30, 2010

Recommendation – The Academy should ensure all requirements of IAC 11-106 through 11-107 are met when entering into service contracts.

Response – Policy and procedures will be updated and implemented to properly track and monitor all contracts in compliance with State requirements.

Conclusion – Response accepted.

Report of Recommendations to the  
Iowa Law Enforcement Academy

June 30, 2010

**Staff:**

Questions or requests for further assistance should be directed to:

Deborah J. Moser, CPA, Manager  
Alison P. Herold, Staff Auditor  
Andrew E. Nielsen, CPA, Deputy Auditor of State

Other individuals who participated on the audits:

Tyler Carter, Assistant Auditor