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NEWS RELEASE

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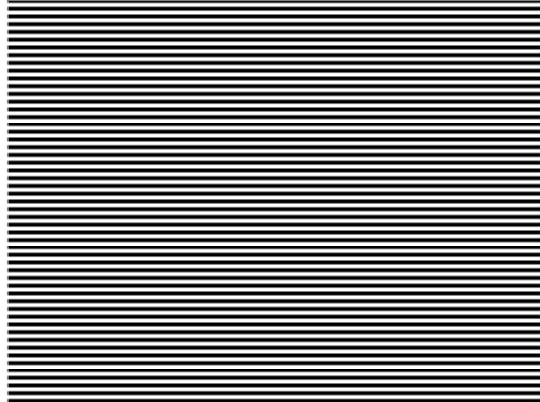
Auditor of State David A. Vaudt today released a report on the Iowa Law Enforcement Academy for the year ended June 30, 2011.

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. The report also includes the Academy's responses to the recommendations.

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/1260-4670-0R00.pdf>.

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

JUNE 30, 2011

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



David A. Vaudt, CPA
Auditor of State





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August 16, 2012

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, 2011.

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 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 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, 2011

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 Finding Related to Internal Control:

Inventory – Inventory records were previously maintained by the Academy on Quickbooks, but the records were not updated during fiscal year 2011. The amount reported as inventory on the GAAP package was not supported. Also, physical inventory counts were not performed periodically and compared to inventory records. Subsequent to June 30, 2011, a complete inventory was taken and the inventory was entered on Quickbooks. Two of eight inventory items we counted did not match the inventory records.

Recommendation – The Academy should maintain accurate inventory records to ensure proper reporting and accountability over assets. Periodic inventory counts should be performed and compared to the inventory records.

Response – Policy will be updated to establish procedures for monitoring of inventory and documentation will be maintained to properly account for valuation and counts.

Conclusion – Response accepted.

Finding Related to Statutory Requirements and Other Matters:

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 require 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) For three of five contracts tested, the Agency continued to make payments to contractors after the expiration date of the contract. The Agency did not obtain new contracts for these contractors.

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

Response – Contracting policy and procedures will be updated to properly account for all service contracts and documentation will be maintained to ensure all requirements of the IAC are met.

Conclusion – Response accepted.

Report of Recommendations to the
Iowa Law Enforcement Academy

June 30, 2011

Staff:

Questions or requests for further assistance should be directed to:

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

Other individuals who participated in the audits:

Nicole L. Wilson, Assistant Auditor