



OFFICE OF AUDITOR OF STATE
STATE OF IOWA

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NEWS RELEASE

FOR RELEASE _____ July 16, 2004 _____

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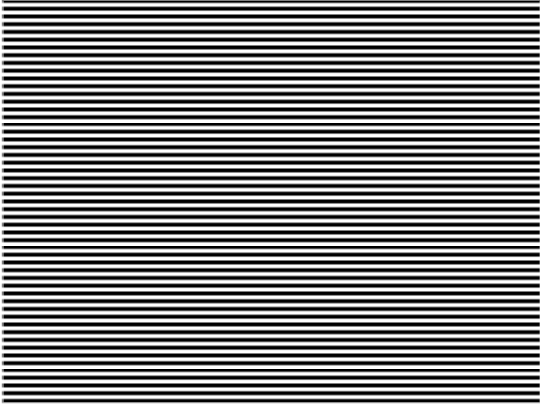
Auditor of State David A. Vaudt today released a report on the Iowa Law Enforcement Academy for the year ended June 30, 2003.

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 improve its control procedures over capital assets and payroll.

A copy of the report is available for review at the Iowa Law Enforcement Academy or the Office of Auditor of State.

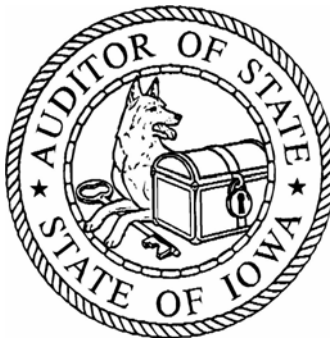
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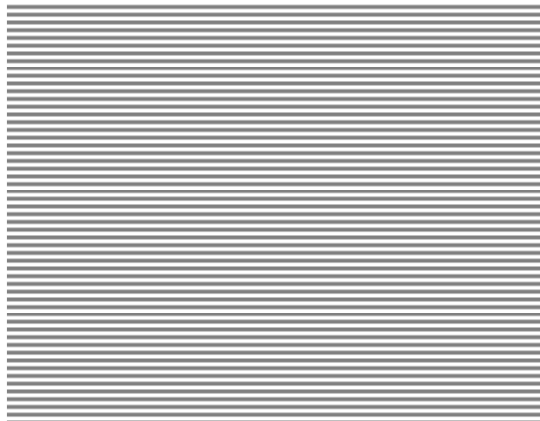
**REPORT OF RECOMMENDATIONS TO THE
IOWA LAW ENFORCEMENT ACADEMY**

JUNE 30, 2003

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



**David A. Vaudt, CPA
Auditor of State**





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March 24, 2004

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, 2003.

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 pertain to the Academy's internal control. The recommendations have been discussed with Academy personnel and their response to the recommendations have been 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 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 Thomas J. Vilsack, Governor
Cynthia P. Eisenhower, Director, Department of Management
Dennis C. Prouty, Director, Legislative Services Agency

June 30, 2003

Findings Reported in the State's Single Audit Report:

No matters were noted.

Finding Related to Internal Control:

Segregation of Duties – An important aspect of internal control is the segregation of duties among employees so activities of one employee act as an independent check on those of another. Some degree of effective control may always be obtained by appropriate organization or strengthening of supervisory control procedures.

- Capital assets – Generally, one individual has control over accounting for capital assets.
- Payroll – One employee of the Academy can initiate and approve payroll transactions (time sheets) on the Human Resource Information System (HRIS).

Recommendation – We realize segregation of duties is difficult with a limited number of office employees. However, the Academy should review its control procedures to obtain the maximum internal control possible under the circumstances.

Response – The Academy understands that adequate segregation of duties concerning capital assets and payroll processing is an important aspect of internal control. In recognition of this, and to the extent possible given current staffing levels, the Academy has segregated duties in those areas. At the present time no further segregation of duties is feasible simply because the Academy lacks sufficient staff among whom the duties can be split.

Because the Academy understands the importance of proper internal control, it encourages the Auditor of State to investigate thoroughly and completely all of the Academy's records so the Auditor can state with assurance that there has been no inappropriate handling of public funds on the part of Academy staff.

Conclusion – Response acknowledged.

- Capital assets – Internal controls can be strengthened if another individual was involved in verifying the existence of capital assets.
- Payroll – Internal control will be strengthened if the person who approves payroll transactions is different from the person who initiates the transaction. In those instances where the accountant enters the time sheet information for an employee, someone other than the accountant should review and approve the time sheet information on the HRIS for that employee.

Further review of the Academy's records is not considered necessary. Appropriate internal control procedures are the responsibility of the management of the Academy.

Findings Related to Statutory Requirements and Other Matters:

No matters were noted.

Report of Recommendations to the Iowa Law Enforcement Academy

June 30, 2002

Staff:

Questions or requests for further assistance should be directed to:

Suzanne R. Hanft, CPA, Manager
Natalie J. Storm, CPA, Staff Auditor
Andrew E. Nielsen, CPA, Deputy Auditor of State

Other individuals who participated on the audits include:

Brad T. Holtan, Assistant Auditor