



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

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**NEWS RELEASE**

FOR RELEASE \_\_\_\_\_ August 6, 2015 \_\_\_\_\_

Contact: Andy Nielsen  
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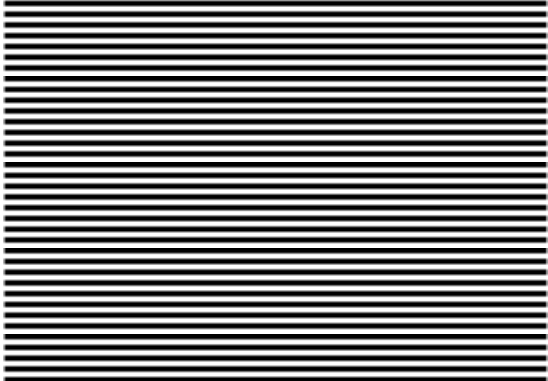
Auditor of State Mary Mosiman today released a report on the Iowa Department of Justice for the year ended June 30, 2014.

The Iowa Department of Justice, with the Attorney General as head and chief legal officer of the state, is established under the Constitution of the State of Iowa and Chapter 13 of the Code of Iowa. The Iowa Department of Justice prosecutes and defends all cases in the Supreme Court in which the state is a party or has an interest. The Iowa Department of Justice also represents the state in other actions and proceedings, both civil and criminal, when, in its judgment, the best interests of the state require it to do so, or when requested to appear by the Governor or the Executive Council.

A copy of the report is available for review at the Iowa Department of Justice, in the Office of Auditor of State and on the Auditor of State's web site at <http://auditor.iowa.gov/reports/1560-1120-0R00.pdf>.

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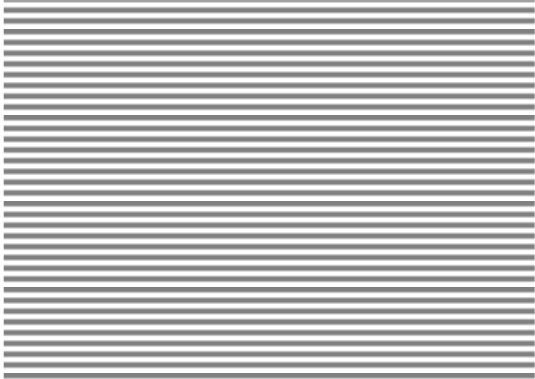
**REPORT OF RECOMMENDATIONS TO THE  
IOWA DEPARTMENT OF JUSTICE**

**JUNE 30, 2014**

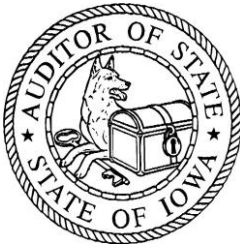
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State Capitol Building • Des Moines, Iowa



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**Auditor of State**







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July 31, 2015

To the Honorable Thomas J. Miller, Attorney General  
of the State of Iowa:

The Iowa Department of Justice 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, 2014.

In conducting our audits, we became aware of an aspect concerning the Department's operations for which we believe corrective action is necessary. As a result, we have developed a recommendation which is reported on page 5. We believe you should be aware of this recommendation, which pertains to the Department's internal control. This recommendation has been discussed with Department personnel and their response to this recommendation is included in this report. While we have expressed our conclusion on the Department's response, we did not audit the Department's response and, accordingly, we express no opinion on it.

This report, a public record by law, is intended solely for the information and use of the officials and employees of the Iowa Department of Justice, citizens of the State of Iowa and other parties to whom the Department 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 Department 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 Department are listed on page 6 and they are available to discuss these matters with you.

*Mary Moisman*  
MARY MOSIMAN, CPA  
Auditor of State

*Warren Jenkins*  
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

**Iowa Department of Justice**

June 30, 2014

**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:**

Segregation of Duties – During our review of internal control, existing procedures are evaluated to determine incompatible duties, from a control standpoint, are not performed by the same employee. This segregation of duties helps to prevent losses from employee error or dishonesty and, therefore, maximizes the accuracy of the Department's financial statements. For the Prosecuting Attorney's Office, responsibilities for maintaining detailed accounts receivable records are not segregated from collections.

Recommendation – We realize segregation of duties is difficult with a limited number of employees. However, the Prosecuting Attorney's Office should review its operating procedures to obtain the maximum internal control possible under the circumstances.

Response – It is difficult for a small agency or unit with only two support staff to segregate duties. This is further complicated by the fact that the Prosecuting Attorney's Office is located on a different floor than the rest of the Attorney General's Office. We have evaluated the situation and the recommendations by the Auditor's Office and have formed a plan that should better address the issue.

All mail from the Prosecuting Attorney's Office will be received and opened by the Attorney General's main receptionist. All checks and cash will be receipted by separate individuals in the Attorney General's Office prior to being delivered to the Prosecuting Attorney's Office who will still be responsible for entering the financial information into the appropriate systems.

Conclusion – Response accepted.

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

No matters were noted.

Report of Recommendations to the Iowa Department of Justice

June 30, 2014

**Staff:**

Questions or requests for further assistance should be directed to:

Donna F. Kruger, CPA, Manager  
Daniel J. Mikels, Senior Auditor  
Andrew E. Nielsen, CPA, Deputy Auditor of State

Other individuals who participated in the audits include:

Melissa A. Hastert, Staff Auditor  
Emma L. McGrane, Assistant Auditor  
Jenna M. Paysen, Assistant Auditor