



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

JUNE 30, 2004

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



David A. Vaudt, CPA
Auditor of State





OFFICE OF AUDITOR OF STATE
STATE OF IOWA

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May 3, 2005

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, 2004.

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 a recommendation which is reported on the following page. We believe you should be aware of this recommendation which pertains to the Academy's internal control. The recommendation has been discussed with Academy personnel and their response to the recommendation has 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
Michael L. Tramontina, Director, Department of Management
Dennis C. Prouty, Director, Legislative Services Agency

June 30, 2004

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 will review its internal supervisory control procedures to see if there is some way to provide additional segregation of duties in the two areas noted.

Conclusion – Response accepted.

Findings Related to Statutory Requirements and Other Matters:

No matters were noted.

Report of Recommendations to the Iowa Law Enforcement Academy

June 30, 2004

Staff:

Questions or requests for further assistance should be directed to:

Suzanne R. Hanft, CPA, Manager
Kristen E. Harang, CPA, Staff Auditor
Andrew E. Nielsen, CPA, Deputy Auditor of State

Other individuals who participated on the audits include:

Jessica L. Christensen, Assistant Auditor