



OFFICE OF AUDITOR OF STATE

STATE OF IOWA

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Mary Mosiman, CPA
Auditor of State

NEWS RELEASE

FOR RELEASE

July 14, 2017

Contact: Andy Nielsen
515/281-5834

Auditor of State Mary Mosiman today released a report on the Iowa Department of Inspections and Appeals for the year ended June 30, 2016.

The Iowa Department of Inspections and Appeals was created for the purpose of coordinating and conducting audits, appeals, hearings, inspections and investigations related to the operations of Iowa state government. The Department also provides administrative support services for the Employment Appeal Board, Hospital Licensing Board, Child Advocacy Board, State Public Defender and the Iowa Racing and Gaming Commission.

Mosiman recommended the Department implement procedures and strengthen controls over receipts. The Department's response to the recommendation is included in the report.

A copy of the report is available for review in the Iowa Department of Inspections and Appeals, in the Office of Auditor of State and on the Auditor of State's web site at <https://auditor.iowa.gov/reports/1760-4270-0R00>.

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**REPORT OF RECOMMENDATIONS TO THE
IOWA DEPARTMENT OF INSPECTIONS AND APPEALS**

JUNE 30, 2016



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June 16, 2017

To Rodney A. Roberts, Director of the Iowa Department of Inspections and Appeals:

The Iowa Department of Inspections and Appeals 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, 2016.

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 the following page. 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 Iowa Department of Inspections and Appeals' 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 Inspections and Appeals, 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 4 and they are available to discuss these matters with you.

Mary Mosiman
MARY MOSIMAN, CPA
Auditor of State

cc: Honorable Kim Reynolds, Governor
David Roederer, Director, Department of Management
Glen P. Dickinson, Director, Legislative Services Agency

June 30, 2016

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:

Receipts – The Department records receipts in the Integrated Information for Iowa (I/3) System throughout the year. Reconciliations of initial listings to I/3 are not performed and reviewed by an independent person.

Recommendation – The Department should ensure an initial listing of receipts is prepared. Reconciliations of initial listings at the Fiscal Bureau level to I/3 should be performed by an independent person.

Response – The Department will work to ensure an independent reconciliation is performed between I/3 and the initial listings of receipts.

Conclusion – Response accepted.

Findings Related to Statutory Requirements and Other Matters:

No matters were noted.

Report of Recommendations to the Iowa Department of Inspections and Appeals

June 30, 2016

Staff:

Questions or requests for further assistance should be directed to:

Jennifer L. Wall, CPA, Manager
Andrew E. Nielsen, CPA, Deputy Auditor of State
Katherine L. Rupp, CPA, Manager

Other individuals who participated in the audits include:

Cole L. Hocker, Staff Auditor
Michael Holowinski, Staff Auditor
Mallory A. Sims, Staff Auditor
Chris M. Anderson, Assistant Auditor
Debra M. Copeland, Assistant Auditor
Justin M. Gibbons, Assistant Auditor
Ian N. Judson, Assistant Auditor
Cody J. Pifer, Assistant Auditor