



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

Rob Sand
Auditor of State

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Des Moines, Iowa 50319-0006

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NEWS RELEASE

FOR RELEASE October 11, 2019

Contact: Marlys Gaston
515/281-5834

Auditor of State Rob Sand today released a report on the Iowa Law Enforcement Academy for the year ended June 30, 2018.

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.

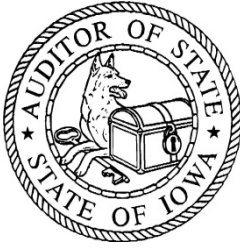
A copy of the report is available for review on the Auditor of State's web site at <https://www.auditor.iowa.gov/reports/audit-reports/>.

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

JUNE 30, 2018

Iowa Law Enforcement Academy



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Rob Sand
Auditor of State

September 18, 2019

Iowa Law Enforcement Academy Council Members
Johnston, Iowa

Dear Members of the Iowa Law Enforcement Academy Council:

I am pleased to submit to you the Report of Recommendations for the Iowa Law Enforcement Academy for the year ended June 30, 2018. The report includes audit findings, if any, pertaining to the Academy' internal control and compliance which resulted from the fiscal year 2018 audit.

I appreciate the cooperation and courtesy extended by the officials and employees of the Iowa Law Enforcement Academy throughout the audit. If I or this office can be of any further assistance, please contact me or my staff at 515-281-5834.

Sincerely,

A handwritten signature in black ink that reads "Rob Sand". The signature is stylized and cursive.

Rob Sand
Auditor of State

Iowa Law Enforcement Academy



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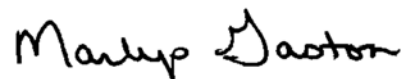
To the Members of the Iowa Law Enforcement Academy Council:

The Iowa Law Enforcement Academy is a part of the State of Iowa and, as such, has been included in our audit of the State's Comprehensive Annual Financial Report (CAFR) for the year ended June 30, 2018.

In conducting our audit, we became aware of an aspect 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 compliance with statutory requirements and other matters. This recommendation has been discussed with Academy personnel and their response to this recommendation is included in this report. While we have expressed our conclusion on the Academy's response, we did not audit the Iowa Law Enforcement Academy'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 Law Enforcement Academy, citizens of the State of Iowa and other parties to whom the Iowa Law Enforcement 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 4 and they are available to discuss the matter with you.


Marlys K. Gaston, CPA
Deputy Auditor of State

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

Report of Recommendations to the Iowa Law Enforcement Academy

Year ended June 30, 2018

Findings Reported in the State's Report on Internal Control:

No matters were noted.

Other Finding Related to Internal Control:

No matters were noted.

Finding Related to Statutory Requirements and Other Matters:

Iowa Code Compliance – Chapter 73.16 of the Code of Iowa requires the Director of each state agency or department of state government (state agency) having purchasing authority, in cooperation with the Targeted Small Business (TSB) Marketing and Compliance Manager of the Iowa Economic Development Authority (IEDA), to establish a procurement goal for certified targeted small businesses prior to the commencement of each fiscal year. The procurement goal shall include the procurement of goods and services, including construction, but excluding utility services. The goal shall be stated in terms of a dollar amount and at a level exceeding the procurement levels from certified targeted small businesses during the previous fiscal year.

The TSB procurement goal for the Iowa Law Enforcement Academy was not set at a level exceeding the fiscal year 2017 actual TSB spending.

Recommendation – The Iowa Law Enforcement Academy should establish a procurement goal exceeding the previous fiscal year certified targeted small business procurement level as required or seek legislation to change this statutory requirement.

Response – Iowa Code Chapter 73.16 was shared with the staff member who prepares the TSB reports. The Director of ILEA will review the TSB goal and actual spending from the prior year before setting a TSB procurement goal that exceeds the previous fiscal year actual spending effective immediately. This will be effective for fiscal year 2019.

Conclusion – Response accepted.

Report of Recommendations to the Iowa Law Enforcement Academy

Year ended June 30, 2018

Staff:

Questions or requests for further assistance should be directed to:

Katherine L Rupp, CPA, Manager
Taylor I. Cook, Staff Auditor
Marlys Gaston, CPA, Deputy Auditor of State

Other individuals who participated in the audits include:

Coltin R. Collins, Assistant Auditor