



**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 November 19, 2021

Contact: Marlys Gaston  
515/281-5834

Auditor of State Rob Sand today released a report on the Iowa Board of Parole for the year ended June 30, 2020.

The Board has the primary responsibility for enhancing overall public safety by making evidence-based and informed parole decisions for the successful re-entry of offenders back into the community to become productive and responsible citizens.

**AUDIT FININGS:**

Sand reported two findings pertaining to the Board. The findings are found on page 3 of this report. The findings address incorrect tracking of employee time off and lack of independent approval of certain travel claims. Sand provided the Board with recommendations to address each of the findings.

One of the findings discussed above is repeated from the prior year. The Board of Parole has a fiduciary responsibility to provide oversight of the Board's operations and financial transactions. Oversight is typically defined as the "watchful and responsible care" a governing body exercises in its fiduciary capacity.

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

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**REPORT OF RECOMMENDATIONS TO THE  
IOWA BOARD OF PAROLE**

**JUNE 30, 2020**

**Iowa Board of Parole**



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Rob Sand  
Auditor of State

November 8, 2021

Iowa Board of Parole  
Des Moines, Iowa 50319

Dear Members of the Iowa Board of Parole:

I am pleased to submit to you the Report of Recommendations for Iowa Board of Parole for the year ended June 30, 2020. The report includes findings pertaining to the Board's internal control and compliance which resulted from the fiscal year 2020 audit.

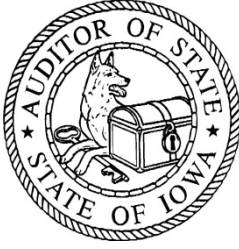
I appreciate the cooperation and courtesy extended by the officials and employees of the Iowa Board of Parole throughout the audit. If I or this office can be of any further assistance, please contact me or my staff at 515-281-5834.

Sincerely,

A handwritten signature in black ink, appearing to read "Rob Sand".

Rob Sand  
Auditor of State

**Iowa Board of Parole**



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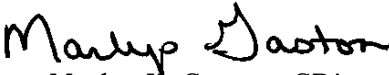
To the Members of the Iowa Board of Parole:

The Iowa Board of Parole is a part of the State of Iowa and, as such, has been included in our audit of the State's Annual Comprehensive Financial Report (ACFR) for the year ended June 30, 2020.

In conducting our audit, we became aware of two aspects concerning the Board's operations for which we believe corrective action is necessary. As a result, we have developed recommendations which are reported on the following page. We believe you should be aware of these recommendations, which pertain to the Board's internal controls. These recommendations have been discussed with Board personnel and their responses to the recommendations are included in this report. While we have expressed our conclusions on the Board's responses, we did not audit the Iowa Board of Parole's responses and, accordingly, we express no opinion on them.

This report, a public record by law, is intended solely for the information and use of the officials and employees of the Iowa Board of Parole, citizens of the State of Iowa and other parties to whom the Iowa Board of Parole 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 Iowa Board of Parole during the course of our audits. Should you have questions concerning the above matters, we shall be pleased to discuss them with you at your convenience. Individuals who participated in our audits of the Board are listed on page 4 and they are available to discuss these matters with you.

  
Marlys K. Gaston, CPA  
Deputy Auditor of State

cc: Honorable Kim Reynolds, Governor  
Kraig Paulsen, Interim Director, Department of Management  
Tim McDermott, Interim Director, Legislative Services Agency

June 30, 2020

**Finding Reported in the State's Report on Internal Control:**

No matters were reported.

**Other Findings Related to Internal Control:**

- A. Time-Off Requests and Tracking – An effective time management system provides for resources related to ensuring proper timesheet tracking and time-off requests by maintaining records of hours worked and ensuring the records are reviewed by submitting staff and management. During the year, four of fifteen timesheets tested showed evidence of time off without supporting records for request or approval of time off.

Recommendation – The Board should ensure all time-off requests are properly tracked, and the management responses and approvals are maintained.

Response – A system has been implemented that will require the Chair (or the Designee) to provide a copy of the Kronos leave request to the Administrative Secretary for filing in the Iowa Board of Parole Office.

Conclusion – Response acknowledged. The Board should ensure all time-off requests are properly tracked and the management responses and approvals are maintained.

- B. Travel Expenses – An effective internal control system provides for internal controls related to ensuring proper accounting for all travel expenses by maintaining appropriate accounting records and ensuring the records are approved by an independent person. During the year, one travel claim tested was approved for reimbursement by the same individual who incurred the travel expenses.

Recommendation – The Board should ensure all travel expenses are properly approved by an independent person. The authorization should be documented by the signature or initials of the approver and the date of the approval.

Response – The Administrative Secretary will be charged with delivering any documents to be approved to the Chair or Vice Chair (which ever the expense is not for) for signature and date.

Conclusion – Response accepted.

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

No matters were noted.

Report of Recommendations to the Iowa Board of Parole

June 30, 2020

**Staff:**

Questions or requests for further assistance should be directed to:

Marlys K. Gaston, CPA, Deputy  
Janet K. Mortvedt, CPA, Manager  
Charles P. Duff, Staff Auditor