



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

Rob Sand  
Auditor of State

State Capitol Building  
Des Moines, Iowa 50319-0004

Telephone (515) 281-5834 Facsimile (515) 281-6518

**NEWS RELEASE**

FOR RELEASE

November 30, 2021

Contact: Marlys Gaston  
515/281-5834

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

The Iowa Department of Public Safety is a statewide organization charged with promoting the safety of all Iowans from hazards associated with crime, fire and traffic through law enforcement.

**AUDIT FINDINGS:**

Sand reported one finding related to the reporting of commitments, prepaid expenses and capital assets. The finding is found on page 3 of this report. Sand recommended the Department implement procedures to ensure information reported to DAS-SAE in the GAAP package is accurate.

Management of the Iowa Department of Public Safety has a fiduciary responsibility to provide oversight of the Department's operations and financial transactions. Oversight is typically defined as the "watchful and responsible care" management exercises in its fiduciary capacity.

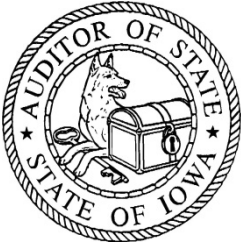
A copy of the report is available for review on the Auditor of State's web site at <https://auditor.iowa.gov/reports/audit-reports/>.

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**REPORT OF RECOMMENDATIONS TO THE  
IOWA DEPARTMENT OF PUBLIC SAFETY**

**JUNE 30, 2020**

**Iowa Department of Public Safety**



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November 18, 2021

Iowa Department of Public Safety  
Des Moines, Iowa

To the Members of the Iowa Department of Public Safety:

I am pleased to submit to you the Report of Recommendations for the Iowa Department of Public Safety for the year ended June 30, 2020. The report includes a finding pertaining to the Department's internal control which resulted from the fiscal year 2020 audit.

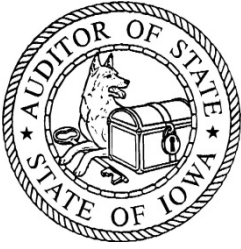
I appreciate the cooperation and courtesy extended by the officials and employees of Iowa Department of Public Safety throughout the audit. If I or this office can be of any further assistance, please contact me or my staff at 515-281-5834.

Sincerely,

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

Rob Sand  
Auditor of State

**Iowa Department of Public Safety**



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To Stephan Bayens, Commissioner of the Iowa Department of Public Safety:

The Iowa Department of Public Safety 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, 2020.

In conducting our audits, we became aware of certain aspects 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 includes a finding pertaining 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 Public Safety'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 Public Safety, citizens of the State of Iowa and other parties to whom the Iowa Department of Public Safety 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 5 and they are available to discuss these matters with you.

A handwritten signature in black ink that reads "Marlys K. Gaston".

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

Report of Recommendations to the

Iowa Department of Public Safety

June 30, 2020

**Finding Reported in the State's Single Audit Report:**

No matters were reported.

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

Financial Reporting

Criteria – A deficiency in internal control over financial reporting exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements of the financial statements on a timely basis. Properly designed policies and procedures and implementation of the policies and procedures are an integral part of ensuring the reliability and accuracy of the State's financial statements.

Departments record receipts and disbursements in the Integrated Information for Iowa (I/3) system throughout the year, including the accrual period. Activity not recorded in the I/3 system is reported to the Iowa Department of Administrative Services – State Accounting Enterprise (DAS–SAE) in a GAAP package. The GAAP package is to be submitted to DAS–SAE by the first week of September each year.

Condition – The following conditions were noted:

- a) The Department overstated construction and other significant commitments by \$420,714. This was properly adjusted for reporting purposes.
- b) The Department overstated construction in progress by \$406,040 and overstated accumulated depreciation by \$44,287.
- c) The Department overstated prepaid expenses by \$83,073.

Cause – Although policies and procedures are in place to review GAAP package information, the review did not identify the noted misstatements.

Effect – The amounts reported as construction and other significant commitments, construction in progress, accumulated depreciation and prepaid expenses by the Department were misstated.

Recommendation – The Department should implement procedures to ensure information reported to DAS–SAE in the GAAP package is accurate.

Response – The Department will ensure information reported on the Department's GAAP Package is accurate.

Conclusion – Response accepted.

**Other Findings Related to Internal Control:**

No matters were noted.

Report of Recommendations to the  
Iowa Department of Public Safety  
June 30, 2020

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

No matters were noted.



Report of Recommendations to the

Iowa Department of Public Safety

June 30, 2020

**Staff:**

Questions or requests for further assistance should be directed to:

Marlys K. Gaston, CPA, Deputy  
Lesley Geary, CPA, Manager

Other individuals who participated in the audits include:

Sarah Swisher, Senior Auditor II  
Luke Bormann, CPA, Senior Auditor  
Prem Gobin, Senior Auditor  
Bianca Cleary, Staff Auditor  
Adam Sverak, Staff Auditor  
Conner McMurphy, Assistant Auditor