

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

April 26, 2023

Contact: Ernest Ruben
515/281-5834

Auditor of State Rob Sand today released a combined report on the institutions under the control of the Iowa Department of Corrections. The report includes findings and recommendations and average cost per inmate information for the five years ended June 30, 2021.

FINANCIAL HIGHLIGHTS:

The average cost per inmate at the nine institutions under the control of the Iowa Department of Corrections ranged from \$26,415 at the North Central Correctional Facility – Rockwell City to \$72,886 at the Iowa Medical and Classification Center – Oakdale for the year ended June 30, 2021. General Fund expenditures for the nine institutions totaled approximately \$292 million for the year ended June 30, 2021, an increase of approximately \$5.0 million, or 1.7%, over the year ended June 30, 2020. General Fund expenditures increased 4.2% during the five-year period ended June 30, 2021. The average daily cost per inmate of \$106.22 for the year ended June 30, 2021 was 15.2% more than the average daily cost per inmate of \$92.19 for the year ended June 30, 2017. The average number of inmates decreased 9.5% over the five-year period, from 8,321 for the year ended June 30, 2017 to 7,527 for the year ended June 30, 2021.

AUDIT FINDINGS:

Sand reported six findings related to the receipt and disbursement of taxpayer funds at five of the nine Institutions. They are found on pages 28 through 37 of this report. The findings address a lack of segregation of duties, the approval of P-1 documents and a lack of procedures to set targeted small business procurement goals in accordance with the Code of Iowa. Sand provided the Institutions with recommendations to address each of these findings.

The segregation of duties finding discussed above and pertaining to the Iowa Medical and Classification Center in Oakdale and the approval of P-1 documents findings discussed above and pertaining to the Anamosa State Penitentiary and the Iowa Medical and Classification Center in Oakdale are repeated from the prior year. Management of each Institution has a fiduciary responsibility to provide oversight of their respective Institution's operations and financial transactions. Oversight is typically defined as the "watchful and responsible care" a governing body exercises in its fiduciary capacity.

Copy of the report is available for review on the Auditor of State's web site at [Audit Reports – Auditor of State](#).

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**COMBINED REPORT ON THE INSTITUTIONS UNDER THE
CONTROL OF THE IOWA DEPARTMENT OF CORRECTIONS
SCHEDULES
FINDINGS AND RECOMMENDATIONS**

JUNE 30, 2021

Iowa Department of Corrections



OFFICE OF AUDITOR OF STATE
STATE OF IOWA

Rob Sand
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State Capitol Building
Des Moines, Iowa 50319-0006
Telephone (515) 281-5834 Facsimile (515) 281-6518

April 10, 2023

Iowa Board of Corrections
Des Moines, Iowa

Dear Members of the Iowa Board of Corrections:

I am pleased to submit to you the combined report on the institutions under the control of the Iowa Department of Corrections for the year ended June 30, 2021. This report includes findings pertaining to the institutions' internal control which resulted from the fiscal year 2021 audits. This report also includes average cost per inmate at each institution as required by Section 11.28 of the Code of Iowa.

I appreciate the cooperation and courtesy extended by the officials and employees of the institutions under the control of the Iowa Department of Corrections throughout the audits. 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", written in a cursive style.

Rob Sand
Auditor of State

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April 10, 2023

To the Members of the Iowa Board of Corrections:

The Institutions under the control of the Iowa Department of Corrections are part of the State of Iowa and, as such, have been included in our audits of the State's Annual Comprehensive Financial Report (ACFR) and the State's Single Audit Report for the year ended June 30, 2021.

In conducting our audits, we became aware of certain aspects concerning the various Institutions' operations for which we believe corrective action is necessary. As a result, we have developed recommendations which are reported on the following pages. We believe you should be aware of these recommendations, which include recommendations pertaining to internal control. These recommendations have been discussed with applicable Institution personnel and their responses to these recommendations are included in this report. While we have expressed our conclusions on the Institutions' responses, we did not audit the Institutions' responses and, accordingly, we express no opinion on them.

We have also included certain unaudited financial and other information for the Institutions under the control of the Iowa Department of Corrections for the five years ended June 30, 2021 to report an average cost per inmate at each Institution as required by Chapter 11.28 of the Code of Iowa.

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 Corrections, the Institutions under the control of the Iowa Department of Corrections, citizens of the State of Iowa and other parties to whom the Iowa Department of Corrections 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 Institutions 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. Individuals who participated in our audits of the Institutions are listed on pages 28, 29, 31, 32, 33, 34, 35, 36 and 37, and they are available to discuss these matters with you.

A handwritten signature in black ink, appearing to read "Ernest H. Ruben, Jr." with a stylized flourish at the end.

Ernest H. Ruben, Jr., CPA
Deputy Auditor of State

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

Iowa Department of Corrections

Overview

Background

In accordance with Chapter 904 of the Code of Iowa, the Iowa Department of Corrections (IDOC) is responsible for the control, treatment and rehabilitation of offenders committed under law to the following nine Institutions:

Iowa State Penitentiary – Fort Madison – Institutions for men consisting of the Penitentiary proper, and a maximum-security facility. A primary objective of these facilities is to provide rehabilitative services that assist offenders to make a successful transition from prison to their communities.

Anamosa State Penitentiary – A maximum/medium security facility for men. A primary objective of these facilities is to provide rehabilitative services that assist offenders to make a successful transition from prison to their communities.

Iowa Medical and Classification Center – Oakdale – A forensic psychiatric hospital for persons displaying evidence of mental illness or psychosocial disorders and requiring diagnostic services or treatment in a secure setting, secure housing units that serve as the reception center for all incoming male offenders and secure housing units for offenders with mental health and/or medical treatment needs.

Mount Pleasant Correctional Facility – A medium security facility for men that has treatment programs for sex offenders and substance abusers. A primary objective of this facility is to offer programs that reduce risk and assist offenders to make a successful transition from prison to their communities.

Clarinda Correctional Facility – A male facility composed of two sites, a medium security facility which provides rehabilitative services for offenders with intellectual disabilities, mental illness or a chemical dependency, and the Lodge which prepares offenders for discharge, work release or parole.

North Central Correctional Facility – Rockwell City – A minimum security facility for men. The facility prepares offenders for discharge, work release or parole and provides many offenders with actual opportunities to practice functioning within society through work programs.

Iowa Correctional Institution for Women – Mitchellville – A medium/minimum security facility for female offenders. The facility serves as the reception center for all female offender custody classifications committed to IDOC, provides gender responsive rehabilitative services and prepares offenders for discharge, work release or parole.

Newton Correctional Facility – A male facility composed of two sites, a medium security site which provides rehabilitative services and a separate minimum-security site, CRC, which prepares offenders for discharge, work release or parole.

Fort Dodge Correctional Facility – A medium security facility designed to house adult male offenders. The facility provides rehabilitative services which assist offenders to make a successful transition from prison to their communities.

Scope and Methodology

We have calculated an average cost per inmate at each Institution for the five years ended June 30, 2021 based on their General Fund expenditures. Certain reclassifications and changes have been made to these expenditures to provide comparable averages between Institutions. Therefore, expenditure amounts and cost per inmate averages may differ from those used for statewide financial statement purposes. These reclassifications and changes are as follows:

- (1) Operating transfers, primarily reimbursements to other state agencies for services, have been reclassified as expenditures for purposes of this report.
- (2) At the inception of a capital lease, total principal payments are recorded as expenditures and as other financing sources for statewide financial statement purposes. For purposes of this report, only the current year principal and interest payments are included as expenditures.
- (3) Canteen operations have been excluded from General Fund expenditures since the canteen is a self-supporting operation at each Institution.
- (4) Non-cash assistance, consisting of USDA commodities, has been excluded from General Fund expenditures.

Summary Observation

The average cost per inmate ranged from \$26,415 at the North Central Correctional Facility – Rockwell City to \$72,886 at the Iowa Medical and Classification Center – Oakdale for the year ended June 30, 2021. The average cost per inmate has slightly increased over the past year, with the average cost per inmate for the year ended June 30, 2021 increasing over the prior year for eight of the nine Facilities. All eight of these Facilities saw a corresponding decrease in average number of inmates and one of the eight Facilities saw a corresponding increase in the average number of employees which increased their total expenditures.

Over the last five fiscal years, total General Fund expenditures increased 4.2%, from \$279,988,724 for the year ended June 30, 2017 to \$291,833,725 for the year ended June 30, 2021, the average number of inmates decreased 9.5%, from 8,321 to 7,527, and the average daily cost per inmate increased 15.2%, from \$92.19 to \$106.22.

Iowa Department of Corrections

Schedules

Institutions Under the Control of the Iowa Department of Corrections

Average Cost Per Inmate by Institution
(Unaudited)

For the Last Five Fiscal Years

	Year ended June 30, 2017			
	Average Number of Inmates	Average Number of Employees	Average Cost per Inmate	Average Daily Cost per Inmate
Iowa State Penitentiary - Fort Madison	791	387	\$ 54,691	\$ 149.84
Anamosa State Penitentiary	936	307	36,334	99.55
Iowa Medical and Classification Center - Oakdale	937	518	58,685	160.78
Mount Pleasant Correctional Facility	910	231	28,845	79.03
Clarinda Correctional Facility	1,004	242	27,611	75.65
North Central Correctional Facility - Rockwell City	495	93	21,744	59.57
Iowa Correctional Institution for Women - Mitchellville	720	208	32,238	88.32
Newton Correctional Facility	1,265	245	22,981	62.96
Fort Dodge Correctional Facility	1,263	269	24,319	66.63
Total	8,321	2,500	\$ 33,648	\$ 92.19

Year ended June 30, 2018				Year ended June 30, 2019			
Average Number of Inmates	Average Number of Employees	Average Cost per Inmate	Average Daily Cost per Inmate	Average Number of Inmates	Average Number of Employees	Average Cost per Inmate	Average Daily Cost per Inmate
688	356	\$ 60,405	\$ 165.49	725	366	\$ 57,713	\$ 158.12
935	289	34,682	95.02	989	296	33,718	92.38
939	502	57,385	157.22	977	477	57,030	156.25
1,002	212	25,552	70.01	987	223	26,311	72.09
993	210	25,525	69.93	996	214	25,927	71.03
490	90	21,766	59.63	468	92	23,765	65.11
713	205	32,562	89.21	728	200	33,418	91.56
1,303	239	21,903	60.01	1,306	246	22,697	62.18
1,300	257	23,129	63.37	1,332	260	23,280	63.78
<u>8,363</u>	<u>2,360</u>	<u>\$ 32,442</u>	<u>\$ 88.88</u>	<u>8,508</u>	<u>2,374</u>	<u>\$ 32,769</u>	<u>\$ 89.78</u>

Institutions Under the Control of the Iowa Department of Corrections

Average Cost Per Inmate by Institution
(Unaudited)

For the Last Five Fiscal Years

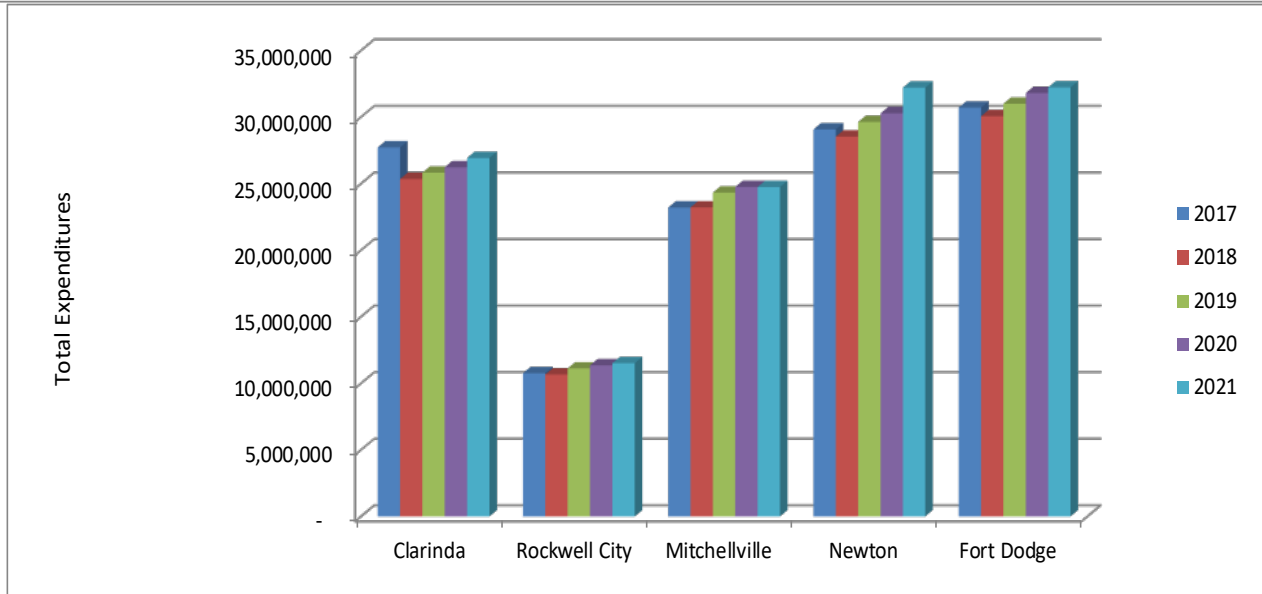
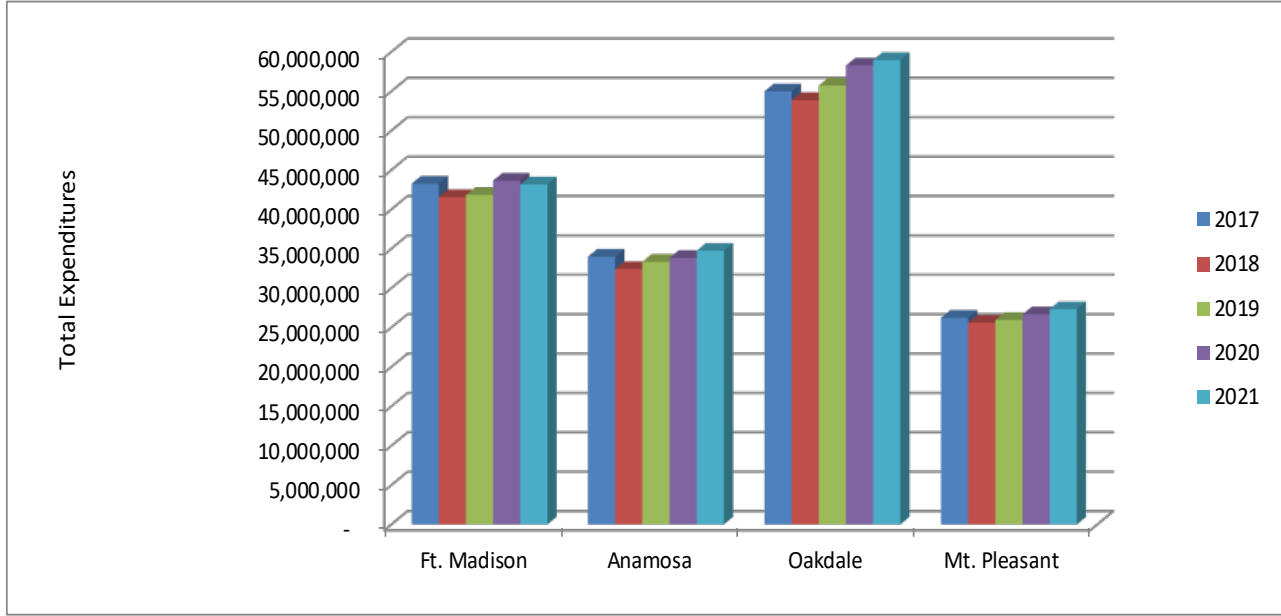
	Year ended June 30, 2020			
	Average Number of Inmates	Average Number of Employees	Average Cost per Inmate	Average Daily Cost per Inmate
Iowa State Penitentiary - Fort Madison	708	371	\$ 61,673	\$ 168.51
Anamosa State Penitentiary	986	295	34,340	93.83
Iowa Medical and Classification Center - Oakdale	923	486	63,143	172.52
Mount Pleasant Correctional Facility	975	230	27,368	74.78
Clarinda Correctional Facility	980	221	26,769	73.14
North Central Correctional Facility- Rockwell City	487	94	23,325	63.73
Iowa Correctional Institution for Women - Mitchellville	714	200	34,670	94.73
Newton Correctional Facility	1,292	251	23,440	64.04
Fort Dodge Correctional Facility	1,255	264	25,348	69.26
Total	8,320	2,412	\$ 34,480	\$ 94.21

Year ended June 30, 2021			
Average Number of Inmates	Average Number of Employees	Average Cost per Inmate	Average Daily Cost per Inmate
712	364	\$ 60,627	\$ 166.10
918	289	37,867	103.75
809	478	72,886	199.69
880	226	31,056	85.08
949	213	28,381	77.76
436	92	26,415	72.37
582	202	42,526	116.51
1,099	243	29,312	80.31
1,142	254	28,193	77.24
<u>7,527</u>	<u>2,361</u>	<u>\$ 38,772</u>	<u>\$ 106.22</u>

Institutions Under the Control of the Iowa Department of Corrections

Average Cost Per Inmate by Institution
Total Expenditures
(Unaudited)

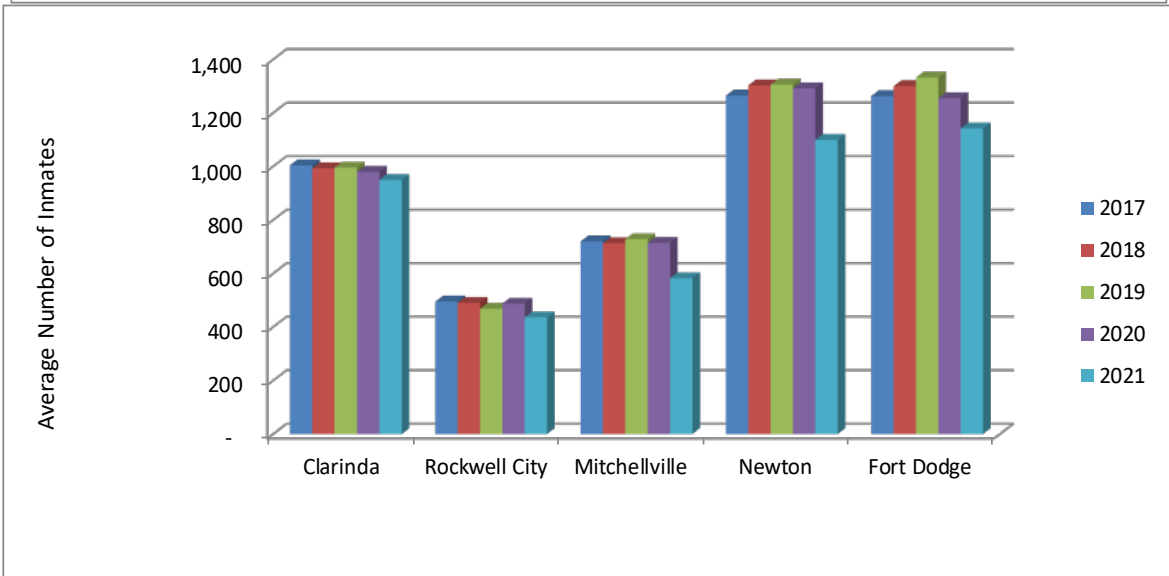
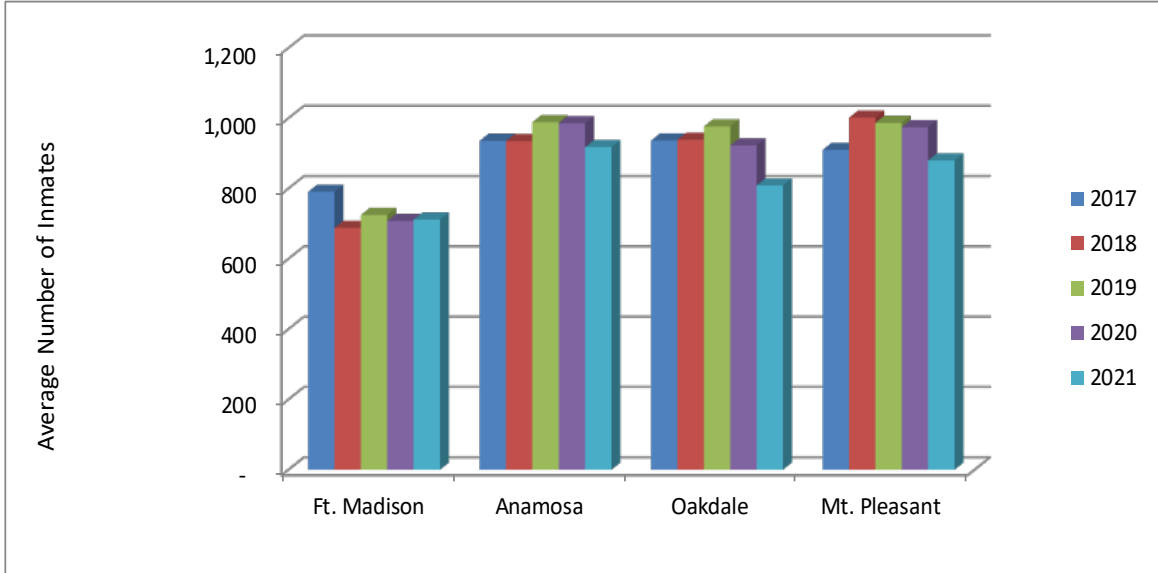
For the Last Five Fiscal Years



Institutions Under the Control of the Iowa Department of Corrections

Average Cost Per Inmate by Institution
 Average Number of Inmates
 (Unaudited)

For the Last Five Fiscal Years

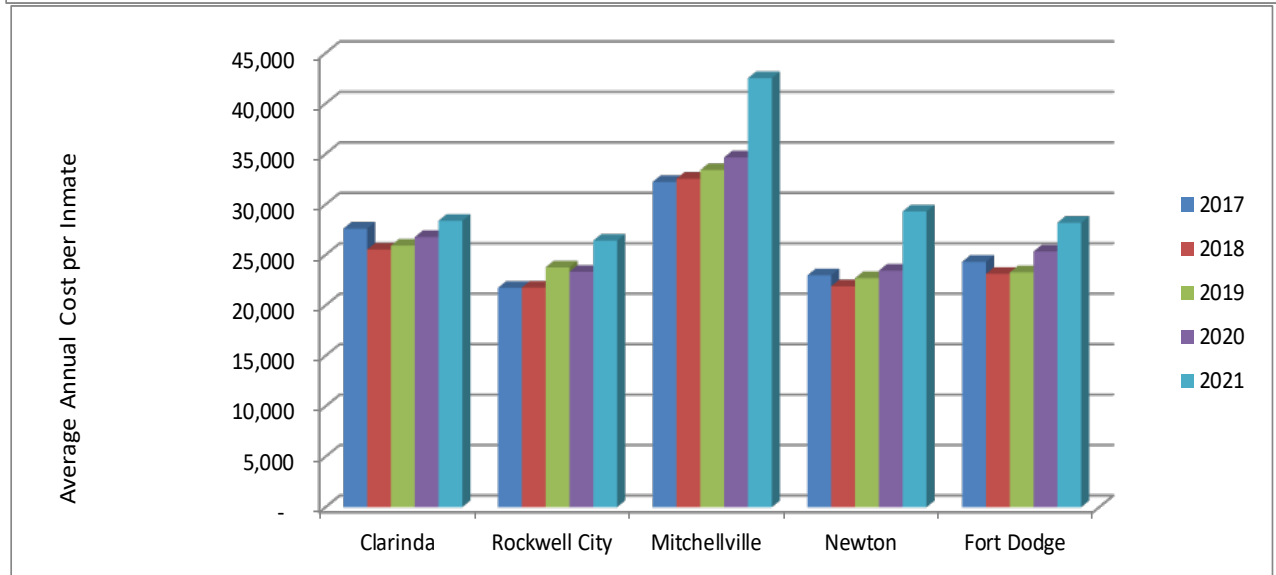
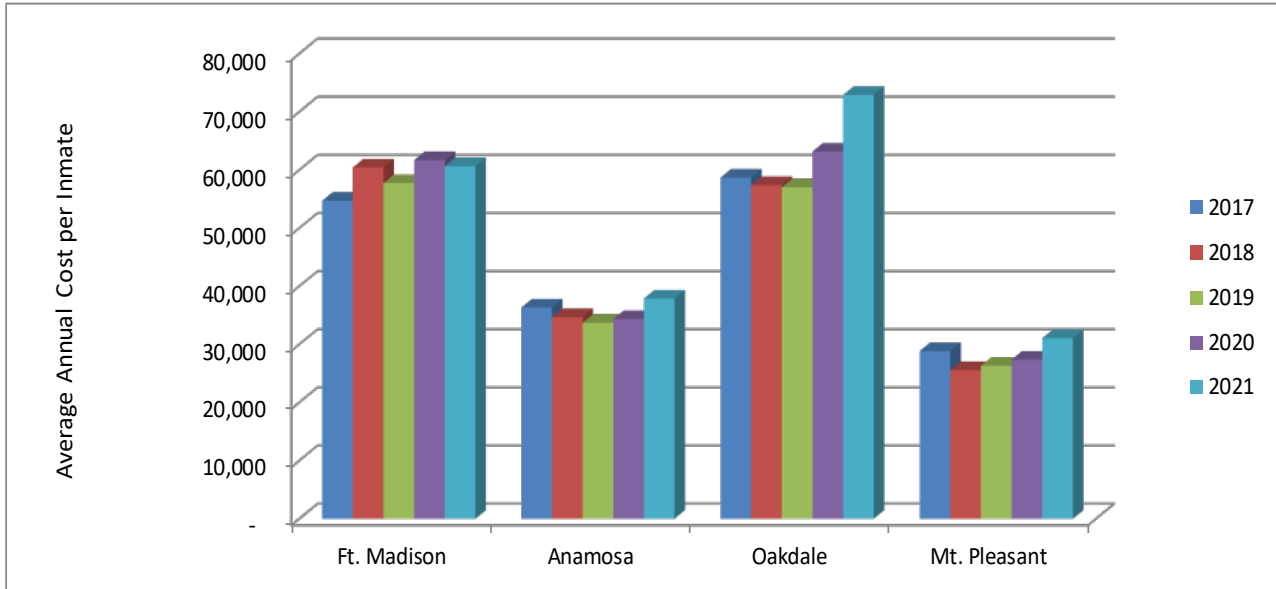


Iowa Department of Corrections

Institutions Under the Control of the Iowa Department of Corrections

Average Cost Per Inmate by Institution
 Average Annual Cost per Inmate
 (Unaudited)

For the Last Five Fiscal Years



Institutions Under the Control of the Iowa Department of Corrections

General Fund Expenditures by Institution
(Unaudited)

Year ended June 30, 2017

	Iowa State Penitentiary - Fort Madison	Anamosa State Penitentiary	Iowa Medical and Classification Center - Oakdale	Mount Pleasant Correctional Facility
Personal services	\$ 35,008,439	27,127,040	46,772,160	21,952,281
Travel	124,090	82,540	192,983	73,757
Supplies and materials	3,296,265	3,610,270	4,518,406	2,002,937
Contractual services	4,197,170	2,440,640	2,990,131	1,729,674
Capital outlay	293,411	291,278	83,256	184,367
Claims and miscellaneous	335,647	456,355	431,299	305,468
Licenses, permits and refunds	5,730	725	-	410
Total	<u>\$ 43,260,752</u>	<u>34,008,848</u>	<u>54,988,235</u>	<u>26,248,894</u>

	Iowa				
Clarinda Correctional Facility	North Central Correctional Facility - Rockwell City	Correctional Institution for Women - Mitchellville	Newton Correctional Facility	Fort Dodge Correctional Facility	Total
21,788,952	8,351,057	18,577,598	22,463,689	23,888,369	225,929,585
83,435	60,236	65,576	82,914	71,385	836,916
3,087,598	1,131,400	2,381,284	3,590,959	3,930,962	27,550,081
2,154,690	890,585	1,804,927	2,308,730	1,912,219	20,428,766
37,002	95,908	144,327	228,377	338,751	1,696,677
566,278	234,140	237,721	395,255	570,522	3,532,685
3,656	-	-	1,327	2,166	14,014
27,721,611	10,763,326	23,211,433	29,071,251	30,714,374	279,988,724

Institutions Under the Control of the Iowa Department of Corrections

General Fund Expenditures by Institution
(Unaudited)

Year ended June 30, 2018

	Iowa State Penitentiary - Fort Madison	Anamosa State Penitentiary	Iowa Medical and Classification Center - Oakdale	Mount Pleasant Correctional Facility
Personal services	\$ 32,694,564	25,675,580	44,811,511	20,071,892
Travel	92,018	66,243	170,183	54,000
Supplies and materials	3,345,829	3,300,157	4,754,551	2,618,551
Contractual services	4,498,039	2,500,488	2,824,057	1,829,290
Capital outlay	658,545	426,845	919,343	683,981
Claims and miscellaneous	265,219	456,170	404,997	344,999
Licenses, permits and refunds	4,169	2,303	-	553
Total	<u>\$ 41,558,383</u>	<u>32,427,786</u>	<u>53,884,642</u>	<u>25,603,266</u>

	Iowa					
Clarinda Correctional Facility	North Central Correctional Facility - Rockwell City	Correctional Institution for Women - Mitchellville	Newton Correctional Facility	Fort Dodge Correctional Facility		Total
19,032,383	8,039,659	18,373,872	21,549,659	23,135,540		213,384,660
74,070	49,442	61,595	71,036	49,705		688,292
3,154,428	1,116,447	2,388,204	3,478,106	3,639,499		27,795,772
2,324,702	1,054,993	2,028,487	2,533,230	2,011,042		21,604,328
390,299	170,118	85,112	460,885	745,136		4,540,264
365,494	234,562	279,590	446,770	482,638		3,280,439
4,895	39	-	55	4,173		16,187
<u>25,346,271</u>	<u>10,665,260</u>	<u>23,216,860</u>	<u>28,539,741</u>	<u>30,067,733</u>		<u>271,309,942</u>

Institutions Under the Control of the Iowa Department of Corrections

General Fund Expenditures by Institution
(Unaudited)

Year ended June 30, 2019

	Iowa State Penitentiary - Fort Madison	Anamosa State Penitentiary	Iowa Medical and Classification Center - Oakdale	Mount Pleasant Correctional Facility
Personal services	\$ 32,615,041	25,923,812	45,952,060	20,420,279
Travel	143,186	89,776	247,527	85,920
Supplies and materials	3,612,664	3,632,293	5,695,358	2,490,439
Contractual services	4,853,373	2,776,690	3,017,162	2,036,127
Capital outlay	305,665	444,627	331,258	548,909
Claims and miscellaneous	307,951	474,327	475,146	387,049
Licenses, permits and refunds	4,124	5,130	-	488
Total	<u>\$ 41,842,004</u>	<u>33,346,655</u>	<u>55,718,511</u>	<u>25,969,211</u>

	Iowa					
Clarinda Correctional Facility	North Central Correctional Facility - Rockwell City	Correctional Institution for Women - Mitchellville	Newton Correctional Facility	Fort Dodge Correctional Facility		Total
19,089,409	8,113,789	18,248,029	22,080,413	23,496,587		215,939,419
126,227	66,188	73,913	122,815	77,014		1,032,566
3,479,090	1,245,711	2,974,342	4,022,392	4,187,823		31,340,112
2,229,658	1,101,134	2,104,462	2,439,141	2,328,999		22,886,746
541,342	371,043	670,913	485,046	477,821		4,176,624
352,817	224,024	256,480	491,907	439,430		3,409,131
4,297	-	-	599	1,182		15,820
25,822,840	11,121,889	24,328,139	29,642,313	31,008,856		278,800,418

Institutions Under the Control of the Iowa Department of Corrections

General Fund Expenditures by Institution
(Unaudited)

Year ended June 30, 2020

	Iowa State Penitentiary - Fort Madison	Anamosa State Penitentiary	Iowa Medical and Classification Center - Oakdale	Mount Pleasant Correctional Facility
Personal services	\$ 33,314,380	26,612,441	47,703,689	21,243,967
Travel	109,539	76,807	223,127	83,111
Supplies and materials	3,430,776	3,609,735	6,327,634	2,593,623
Contractual services	4,268,541	2,789,612	3,115,720	2,045,242
Capital outlay	2,215,359	282,043	294,620	297,368
Claims and miscellaneous	294,827	468,913	607,133	409,298
Licenses, permits and refunds	4,085	4,283	-	349
Total	<u>\$ 43,637,507</u>	<u>33,843,834</u>	<u>58,271,923</u>	<u>26,672,958</u>

	Iowa					
Clarinda Correctional Facility	North Central Correctional Facility - Rockwell City	Correctional Institution for Women - Mitchellville	Newton Correctional Facility	Fort Dodge Correctional Facility		Total
19,948,278	8,396,734	18,937,129	23,065,330	24,314,824		223,536,772
92,673	53,048	58,325	81,711	65,657		843,998
3,260,979	1,375,068	2,901,936	3,573,920	4,537,214		31,610,885
2,287,977	1,018,769	2,449,531	2,561,226	2,078,724		22,615,342
292,254	278,588	123,815	419,867	391,650		4,595,564
353,292	237,164	283,382	581,837	422,195		3,658,041
-	-	-	61	1,790		10,568
<u>26,235,453</u>	<u>11,359,371</u>	<u>24,754,118</u>	<u>30,283,952</u>	<u>31,812,054</u>		<u>286,871,170</u>

Institutions Under the Control of the Iowa Department of Corrections

General Fund Expenditures by Institution
(Unaudited)

Year ended June 30, 2021

	Iowa State Penitentiary - Fort Madison	Anamosa State Penitentiary	Iowa Medical and Classification Center - Oakdale	Mount Pleasant Correctional Facility
Personal services	\$ 33,718,772	27,283,942	48,850,776	21,700,484
Travel	128,228	98,258	204,332	66,494
Supplies and materials	3,883,923	3,573,084	5,966,043	2,306,628
Contractual services	4,391,097	2,996,782	3,407,305	2,486,565
Capital outlay	825,167	466,942	178,361	414,310
Claims and miscellaneous	215,495	343,027	358,128	354,189
Licenses, permits and refunds	3,890	-	-	540
Total	\$ 43,166,572	34,762,035	58,964,945	27,329,210

Iowa					
Clarinda Correctional Facility	North Central Correctional Facility - Rockwell City	Correctional Institution for Women - Mitchellville	Newton Correctional Facility	Fort Dodge Correctional Facility	Total
20,231,154	8,529,398	19,474,860	23,935,801	24,741,706	228,466,893
110,712	56,242	81,953	114,149	68,950	929,318
3,356,408	1,161,420	2,359,219	3,623,977	3,838,548	30,069,250
2,696,280	1,197,376	2,269,865	3,590,187	2,279,537	25,314,994
207,878	388,455	326,957	468,807	943,605	4,220,482
327,860	183,910	237,010	480,556	323,507	2,823,682
3,623	-	-	62	991	9,106
26,933,915	11,516,801	24,749,864	32,213,539	32,196,844	291,833,725

Institutions Under the Control of the Iowa Department of Corrections

Inmate Population Statistics
(Unaudited)

Year ended June 30, 2021

	Iowa State Penitentiary - Fort Madison	Anamosa State Penitentiary	Iowa Medical and Classification Center - Oakdale	Mount Pleasant Correctional Facility
Population beginning of year	703	982	861	865
Increases:				
Admissions and transfers in	256	398	3,694	1,189
Decreases:				
Deaths	3	9	14	-
Discharged - Expiration of sentence	16	63	78	94
Paroled to Detainer - INS	-	-	1	1
Paroled to Detainer - Iowa	-	-	1	5
Paroled to Detainer - Out of state	1	2	3	3
Paroled to Detainer - U.S. Marshall	-	4	3	5
Paroled with immediate discharge	-	3	2	22
Parole granted	2	48	46	273
Parole granted - Reconsideration of sentence	-	-	-	-
Probation - Reconsideration of sentence	-	2	1	8
Released to OWI continuum	-	-	26	-
Released to special sentence	2	10	16	8
Returned to sending jurisdiction	2	1	65	-
Revoked	-	-	1	-
Terminated by appeal - Conviction overturned	1	3	-	-
Work release granted	1	45	15	210
Work Unit - Case Manager to Case Manager	2	1	78	2
Work Unit - Hospital Appt. Holdover to Prison	-	1	2	2
Work Unit - Prison to corrections/interstate compact	3	-	1	-
Work Unit - Prison to escape	-	-	2	-
Work Unit - Prison to Hospital Appt. Holdover	-	-	1	-
Work Unit - Prison to prison	188	384	3,278	424
Work Unit - Prison to/from residential	-	1	2	-
Work Unit - Prison to stayed under appeal	1	1	6	-
Work Unit - Transfer to/from county jail	-	-	1	-
Total released	222	578	3,643	1,057
Population end of year	737	802	912	997
Average number of inmates	712	918	809	880

	Iowa				
Clarinda Correctional Facility	North Central Correctional Facility - Rockwell City	Correctional Institution for Women - Mitchellville	Newton Correctional Facility	Fort Dodge Correctional Facility	
932	495	601	1,174	1,128	
716	429	1,078	940	1,107	
3	-	-	2	5	
59	31	40	65	83	
2	-	-	12	4	
13	-	2	3	17	
8	1	10	-	12	
11	1	4	2	20	
13	7	25	22	20	
157	201	245	227	158	
-	2	6	-	-	
5	4	-	2	7	
-	-	-	29	2	
15	-	1	102	22	
-	-	1	17	1	
-	-	-	-	-	
3	-	-	1	-	
112	112	67	82	158	
2	-	3	2	2	
-	1	-	-	2	
-	-	-	-	-	
-	-	-	1	-	
-	-	-	-	1	
292	89	676	327	480	
-	-	-	-	-	
-	-	1	2	-	
-	-	-	1	-	
695	449	1,081	899	994	
953	475	598	1,215	1,241	
949	436	582	1,099	1,142	

June 30, 2021

Findings Reported in the State’s Single Audit Report:

No matters were reported.

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

No matters were reported.

Other Finding Related to Internal Control:

No matters were noted.

Findings Related to Statutory Requirements and Other Matters:

Targeted Small Businesses – 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 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 Penitentiary for fiscal year 2021 was not set at a level exceeding fiscal year 2020 actual TSB spending.

Recommendation – The Penitentiary should establish a dollar amount procurement level exceeding the previous fiscal year actual targeted small business procurements or seek Legislation to change this statutory requirement.

Response – The Penitentiary will establish a TSB procurement goal exceeding the procurement level from certified TSB’s during the previous fiscal year.

Conclusion – Response accepted.

Staff:

Questions or requests for further assistance should be directed to:

Ernest H. Ruben, Jr., CPA, Deputy
Gwen D. Fangman, CPA, Manager
William J. Sallen, CPA, Staff Auditor

June 30, 2021

Findings Reported in the State’s Single Audit Report:

No matters were reported.

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

Payroll

Criteria – Departments process and record payroll and personnel information in the Human Resource Information System (HRIS). The Human Resource Associates (HRA) utilize an online P-1 document to initiate and approve payroll actions, such as adding new employees and recording pay raises.

Condition – Two individuals within the Penitentiary have the ability to initiate and approve P-1 documents. For the period July 1, 2020 through March 10, 2021, three P-1 documents were initiated and received department level approval by the same person.

Cause – Policies have not been established and procedures have not been implemented to require the segregation of duties of the Human Resource Associates from the duties of payroll, resulting in the same individual having the ability to initiate and approve P-1 documents.

Effect – Inadequate segregation of duties over payroll functions could adversely affect the Penitentiary’s ability to prevent or detect and correct misstatements, errors or misappropriation on a timely basis by employees in the normal course of performing their assigned functions.

Recommendation – To strengthen controls, the Penitentiary should develop and implement procedures to segregate the duties of the Human Resource Associates from the duties of payroll.

Response – We changed the P-1 approval process in May 2020 so that the same staff person does not put both levels of approval on at our agency level. The instances in fiscal year 2021 where this happened were due to staff changes and not having a second staff person available to approve the P-1 documents. Staff will be reminded of the importance of having two separate staff approve P-1 documents.

Conclusion – Response accepted.

Other Findings Related to Internal Control:

No matters were noted.

Finding Related to Statutory Requirements and Other Matters:

No matters were noted.

Staff:

Questions or requests for further assistance should be directed to:

Ernest H. Ruben, Jr., CPA, Deputy
Lesley R. Geary, CPA, Manager
Nathan A. DeWit, Staff Auditor

June 30, 2021

Findings Reported in the State’s Single Audit Report:

No matters were reported.

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

1) Payroll

Criteria – Departments process and record payroll and personnel information in the Human Resource Information System (HRIS). The Human Resource Associates (HRA) utilize an online P-1 document to initiate and approve payroll actions, such as adding new employees and recording pay raises.

Condition – Three individuals within the Department have the ability to initiate and approve P-1 documents. For the period July 1, 2020 through March 23, 2021, fourteen P-1 documents were initiated and received department level approval by the same person.

Cause – Policies have not been established and procedures have not been implemented to require the segregation of duties of the Human Resource Associates from the duties of payroll, resulting in the same individual having the ability to initiate and approve P-1 documents.

Effect – Inadequate segregation of duties over payroll functions could adversely affect the Department’s ability to prevent or detect and correct misstatements, errors or misappropriation on a timely basis by employees in the normal course of performing their assigned functions.

Recommendation – To strengthen controls, the Department should develop and implement procedures to segregate the duties of the Human Resource Associates from the duties of payroll.

Response – This was resolved after the findings in the fiscal year 2020 audit. These were remaining in fiscal year 2021. Department staff corrected the issue and the implementation of using Workday for payroll and P-1 approvals has resolved the issue.

Conclusion – Response accepted.

Other Findings Related to Internal Control:

2) Segregation of Duties – Management is responsible for establishing and maintaining internal control. A good system of internal control provides for adequate segregation of duties so the authorization, custody, recording of transactions and reconciling accounts are not under the control of the same employee. This segregation of duties helps to prevent losses from employee error or dishonesty. Due to staff retirements near the end of fiscal year 2020 duties in receiving collections and sales receipts, depositing receipts and reconciling bank statements were performed by the same individual.

Recommendation – The Iowa Medical and Classification Center should review its control procedures to obtain the maximum internal control possible under the circumstances utilizing currently available staff to provide additional control through review of financial transactions, reconciliations and reports.

Findings and Recommendations for the Iowa Medical and Classification Center – Oakdale

June 30, 2021

Response – IMCC is in the process of hiring an accounting clerk again. This will bring back the proper segregation of duties in the business office.

Conclusion – Response accepted.

Findings Related to Statutory Requirements and Other Matters:

No matters were noted.

Staff:

Questions or requests for further assistance should be directed to:

Ernest H. Ruben, Jr., CPA, Deputy
Gwen D. Fangman, CPA, Manager
William J. Sallen, CPA, Staff Auditor

Findings and Recommendations for Mount Pleasant Correctional Facility

June 30, 2021

Findings Reported in the State's Single Audit Report:

No matters were reported.

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

No matters were reported.

Other Findings Related to Internal Control:

No matters were noted.

Findings Related to Statutory Requirements and Other Matters:

No matters were noted.

Staff:

Questions or requests for further assistance should be directed to:

Ernest H. Ruben, Jr., CPA, Deputy
Gwen D. Fangman, CPA, Manager
David A. Slocum, CPA, Staff Auditor

Findings and Recommendations for the Clarinda Correctional Facility

June 30, 2021

Findings Reported in the State's Single Audit Report:

No matters were reported.

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

No matters were reported.

Other Finding Related to Internal Control:

No matters were noted.

Findings Related to Statutory Requirements and Other Matters:

No matters were noted.

Staff:

Questions or requests for further assistance should be directed to:

Ernest H. Ruben, Jr., CPA, Deputy
Pamela J. Bormann, CPA, Manager
Maria R. Collins, Staff Auditor

June 30, 2021

Findings Reported in the State’s Single Audit Report:

No matters were reported.

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

No matters were reported.

Other Findings Related to Internal Control:

No matters were noted.

Findings Related to Statutory Requirements and Other Matters:

No matters were noted.

Staff:

Questions or requests for further assistance should be directed to:

Ernest H. Ruben, Jr., CPA, Deputy
Lesley R. Geary, CPA, Manager
Charles P. Duff, Staff Auditor

June 30, 2021

Findings Reported in the State’s Single Audit Report:

No matters were reported.

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

No matters were reported.

Other Finding Related to Internal Control:

No matters were noted.

Findings Related to Statutory Requirements and Other Matters:

Targeted Small Businesses – 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 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 Institution for fiscal year 2021 was not set at a level exceeding fiscal year 2020 actual TSB spending.

Recommendation – The Institution should establish a dollar amount procurement level exceeding the previous fiscal year actual targeted small business procurements or seek Legislation to change this statutory requirement.

Response – The Institution was unaware that the goal had to increase related to actual spending in the prior year. We understand this requirement now and will set the goal accordingly.

Conclusion – Response accepted.

Staff:

Questions or requests for further assistance should be directed to:

Ernest H. Ruben, Jr., CPA, Deputy
Tiffany M. Ainger, CPA, Manager
Ronica H. Drury, Staff Auditor

Other individuals who participated in the audits include:

Silvester K. Rutto, Staff Auditor
Seth W. Franklin, Intern Auditor

June 30, 2021

Findings Reported in the State's Single Audit Report:

No matters were reported.

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

No matters were reported.

Other Findings Related to Internal Control:

No matters were noted.

Findings Related to Statutory Requirements and Other Matters:

Targeted Small Businesses – 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 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 Facility for fiscal year 2021 was not set at a level exceeding fiscal year 2020 actual TSB spending.

Recommendation – The Department should establish a dollar amount procurement level exceeding the previous fiscal year actual targeted small business procurements or seek Legislation to change this statutory requirement.

Response – In the future, our Facility will establish a dollar amount procurement level exceeding the previous fiscal year's actual targeted small business procurements.

Conclusion – Response accepted.

Staff:

Questions or requests for further assistance should be directed to:

Ernest H. Ruben, Jr., CPA, Deputy
Lesley R. Geary, CPA, Manager
Molly N. Kalkwarf, Senior Auditor

Findings and Recommendations for the Fort Dodge Correctional Facility

June 30, 2021

Findings Reported in the State's Single Audit Report:

No matters were reported.

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

No matters were reported.

Other Findings Related to Internal Control:

No matters were noted.

Finding Related to Statutory Requirements and Other Matters:

No matters were noted.

Staff:

Questions or requests for further assistance should be directed to:

Ernest H. Ruben, Jr., CPA, Deputy
Suzanne R. Dahlstrom, CPA, CGFM, Manager
Priscilla M. Ruiz Torres, Staff Auditor