

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

Contact: Ernest Ruben
515/281-5834

FOR RELEASE

January 5, 2024

Auditor of State Rob Sand today released a report on the Iowa Department of Corrections for the year ended June 30, 2022.

The Iowa Department of Corrections oversees the financial administration of all correctional institutions and community-based corrections. The Department is responsible for a variety of services such as planning for and monitoring correctional facilities and training correctional officers. The governing policy board for the Department is the Board of Corrections.

AUDIT FINDINGS:

Sand reported one finding pertaining to the Iowa Department of Corrections. The finding can be found on page 3 of this report. The finding addresses timely submission of Targeted Small Business (TSB) reports. Sand provided the Iowa Department of Corrections with a recommendation to address the finding.

Management of the Iowa Department of Corrections have 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.

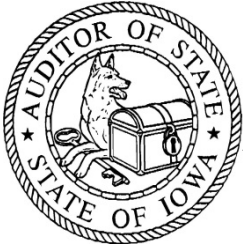
A copy of the report is available for review on the Auditor of State's website at [Audit Reports – Auditor of State](#).

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**REPORT OF RECOMMENDATIONS TO THE
IOWA DEPARTMENT OF CORRECTIONS**

JUNE 30, 2022

Iowa Department of Corrections



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January 2, 2024

Iowa Department of Corrections
Des Moines, Iowa

To Beth Skinner, Director of the Iowa Department of Corrections:

I am pleased to submit to you the Report of Recommendations for the Iowa Department of Corrections for the year ended June 30, 2022. The report includes a finding pertaining to the Department's compliance with statutory requirements and other matters which resulted from the fiscal year 2022 audit.

I appreciate the cooperation and courtesy extended by the officials and employees of the Iowa Department of Corrections 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 Department of Corrections



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January 2, 2024

To Beth Skinner, Director of the Iowa Department of Corrections:

The Iowa Department of Corrections is a part of the State of Iowa and, as such, has 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, 2022.

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 statutory requirements and other matters. 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 Correction'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 Corrections, 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 the above matters, we shall be pleased to discuss them with you at your convenience. Individuals who participated in our audits of the Iowa Department of Corrections are listed on page 4 and they are available to discuss these matters with you.

A handwritten signature in cursive script, appearing to read "Ernest H. Ruben, Jr.".

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

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

June 30, 2022

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

No matters were reported.

Findings Reported in the State's Single Audit Report:

No matters were reported.

Other Findings Related to Internal Control:

No matters were noted.

Findings Related to Statutory Requirements and Other Matters:

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 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 a certified targeted small business during the previous fiscal year.

Departments with an established TSB procurement goal are required to report the dollar amount of purchases from certified targeted small businesses to the TSB Marketing and Compliance Manager of the IEDA within 15 business days following the end of each calendar quarter.

Recommendation – The Department of Corrections should ensure the TSB report is submitted timely (within 15 business days of the end of each quarter).

Response – The Department will ensure that the TSB report is submitted timely (within 15 business days of the end of the quarter).

Conclusion – Response accepted.

Report of Recommendations for the Iowa Department of Corrections

June 30, 2022

Questions or requests for further assistance should be directed to:

Ernest H. Ruben, Jr., CPA, Deputy
Ryan J. Pithan, CPA, Manager
Allison L. Carlon, Staff Auditor