



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

Rob Sand  
Auditor of State

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

**NEWS RELEASE**

Contact: Brian Brustkern  
515/281-5834

FOR RELEASE

September 20, 2024

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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, 2022.

**FINANCIAL HIGHLIGHTS:**

The average cost per inmate at the nine institutions under the control of the Iowa Department of Corrections ranged from \$24,911 at the North Central Correctional Facility – Rockwell City to \$67,374 at the Iowa Medical and Classification Center – Oakdale for the year ended June 30, 2022. General Fund expenditures for the nine institutions totaled approximately \$300 million for the year ended June 30, 2022, an increase of approximately \$8.5 million, or 2.9%, over the year ended June 30, 2021. General Fund expenditures increased 10.7% during the five-year period ended June 30, 2022. The average daily cost per inmate of \$101.59 for the year ended June 30, 2022 was 14.3% more than the average daily cost per inmate of \$88.88 for the year ended June 30, 2018. The average number of inmates decreased 3.13% over the five-year period, from 8,363 for the year ended June 30, 2018 to 8,101 for the year ended June 30, 2022.

**AUDIT FINDINGS:**

Sand reported five findings related to the receipt and disbursement of taxpayer funds at four of the nine Institutions. They are found on pages 28 through 37 of this report. The findings address a lack of segregation of duties, unrecorded receivables and a lack of procedures to set targeted small business procurement goals and submit timely quarterly reports in accordance with the Code of Iowa. Sand provided the Institutions with recommendations to address each of these findings.

Three of the findings discussed above 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.

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

###

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

**JUNE 30, 2022**

**Iowa Department of Corrections**



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

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

Rob Sand  
Auditor of State

September 12, 2024

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, 2022. This report includes findings pertaining to the institutions' internal control which resulted from the fiscal year 2022 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".

Rob Sand  
Auditor of State

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September 12, 2024

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, 2022.

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, 2022 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, 30, 31, 32, 33, 35, 36 and 37 and they are available to discuss these matters with you.

A handwritten signature in black ink, appearing to read "Brian R. Brustkern".

Brian R. Brustkern, CPA  
Deputy Auditor of State

cc: Honorable Kim Reynolds, Governor  
Kraig Paulsen, Director, Department of Management  
Timothy 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, 2022 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 \$24,911 at the North Central Correctional Facility – Rockwell City to \$67,374 at the Iowa Medical and Classification Center – Oakdale for the year ended June 30, 2022. The average cost per inmate has slightly decreased from the past year, with the average cost per inmate for the year ended June 30, 2022 decreasing from the prior year for six of the nine Facilities and increasing over the prior year for three of the nine Facilities. Eight of the nine Facilities saw an increase in average number of inmates, while one of the nine Facilities saw a decrease in the average number of inmates. The average number of employees stayed consistent with the prior year.

Over the last five fiscal years, total General Fund expenditures increased 10.7%, from \$271,309,942 for the year ended June 30, 2018 to \$300,375,863 for the year ended June 30, 2022, the average number of inmates decreased 3.13%, from 8,363 to 8,101, and the average daily cost per inmate increased 14.3%, from \$88.88 to \$101.59.



**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, 2018			
	Average Number of Inmates	Average Number of Employees	Average Cost per Inmate	Average Daily Cost per Inmate
Iowa State Penitentiary - Fort Madison	688	356	\$ 60,405	\$165.49
Anamosa State Penitentiary	935	289	34,682	95.02
Iowa Medical and Classification Center - Oakdale	939	502	57,385	157.22
Mount Pleasant Correctional Facility	1,002	212	25,552	70.01
Clarinda Correctional Facility	993	210	25,525	69.93
North Central Correctional Facility - Rockwell City	490	90	21,766	59.63
Iowa Correctional Institution for Women - Mitchellville	713	205	32,562	89.21
Newton Correctional Facility	1,303	239	21,903	60.01
Fort Dodge Correctional Facility	1,300	257	23,129	63.37
Total	8,363	2,360	\$ 32,442	\$ 88.88

Year ended June 30, 2019				Year ended June 30, 2020			
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
725	366	\$ 57,713	\$ 158.12	708	371	\$ 61,673	\$ 168.51
989	296	33,718	92.38	986	295	34,340	93.83
977	477	57,030	156.25	923	486	63,143	172.52
987	223	26,311	72.09	975	230	27,368	74.78
996	214	25,927	71.03	980	221	26,769	73.14
468	92	23,765	65.11	487	94	23,325	63.73
728	200	33,418	91.56	714	200	34,670	94.73
1,306	246	22,697	62.18	1,292	251	23,440	64.04
1,332	260	23,280	63.78	1,255	264	25,348	69.26
<b>8,508</b>	<b>2,374</b>	<b>\$ 32,769</b>	<b>\$ 89.78</b>	<b>8,320</b>	<b>2,412</b>	<b>\$ 34,480</b>	<b>\$ 94.21</b>

Institutions Under the Control of the Iowa Department of Corrections

Average Cost Per Inmate by Institution  
(Unaudited)

For the Last Five Fiscal Years

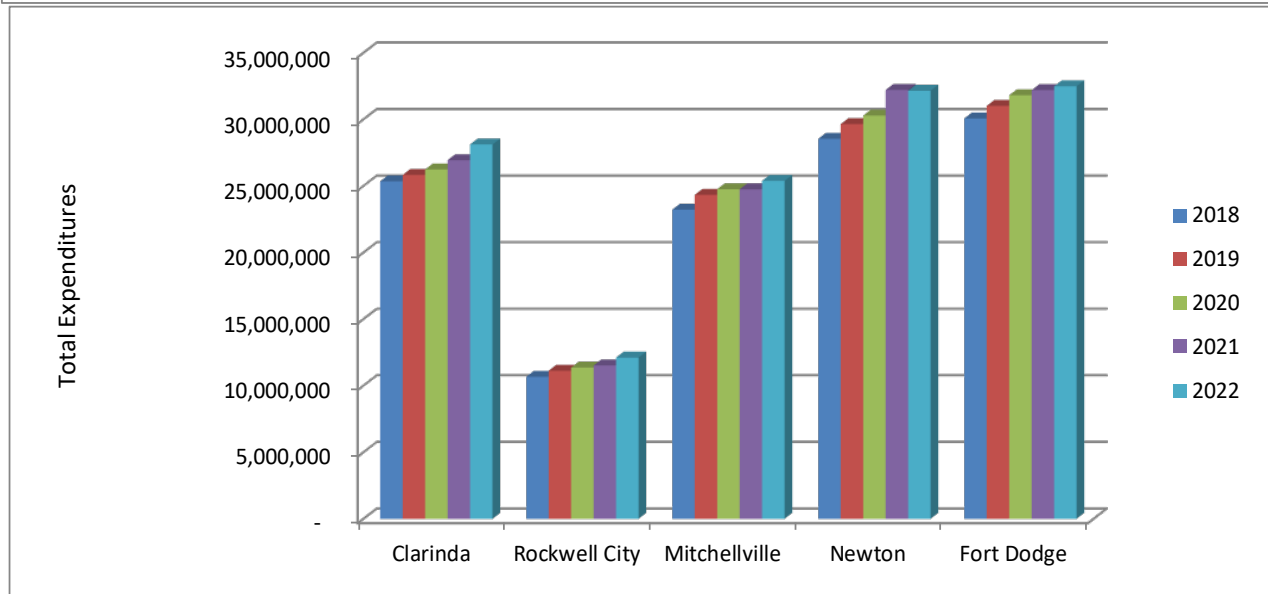
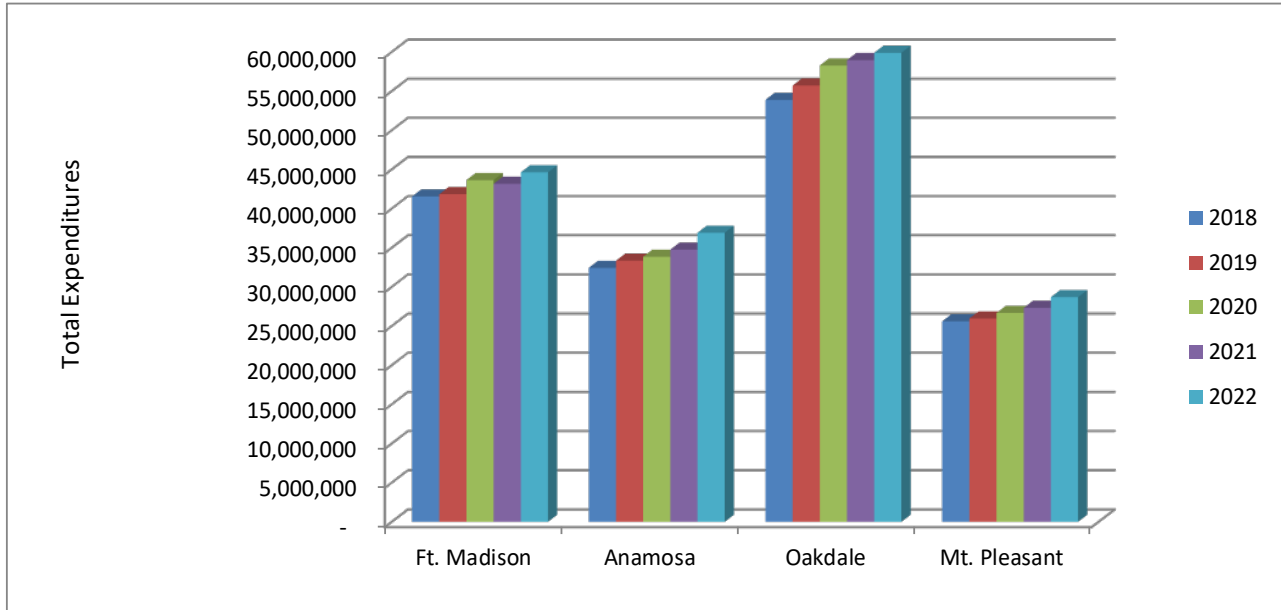
	Year ended June 30, 2021			
	Average Number of Inmates	Average Number of Employees	Average Cost per Inmate	Average Daily Cost per Inmate
Iowa State Penitentiary - Fort Madison	712	364	\$ 60,627	\$ 166.10
Anamosa State Penitentiary	918	289	37,867	103.75
Iowa Medical and Classification Center - Oakdale	809	478	72,886	199.69
Mount Pleasant Correctional Facility	880	226	31,056	85.08
Clarinda Correctional Facility	949	213	28,381	77.76
North Central Correctional Facility- Rockwell City	436	92	26,415	72.37
Iowa Correctional Institution for Women - Mitchellville	582	202	42,526	116.51
Newton Correctional Facility	1,099	243	29,312	80.31
Fort Dodge Correctional Facility	1,142	254	28,193	77.24
Total	<u>7,527</u>	<u>2,361</u>	<u>\$ 38,772</u>	<u>\$ 106.22</u>

Year ended June 30, 2022			
Average Number of Inmates	Average Number of Employees	Average Cost per Inmate	Average Daily Cost per Inmate
727	364	\$ 61,388	\$ 168.19
871	280	42,382	116.11
889	473	67,374	184.59
1,048	234	27,382	75.02
977	219	28,782	78.85
486	92	24,911	68.25
647	199	39,226	107.47
1,210	244	26,568	72.79
1,246	247	26,074	71.43
8,101	2,352	\$ 37,079	\$ 101.59

Institutions Under the Control of the Iowa Department of Corrections

Average Cost Per Inmate by Institution  
Total Expenditures  
(Unaudited)

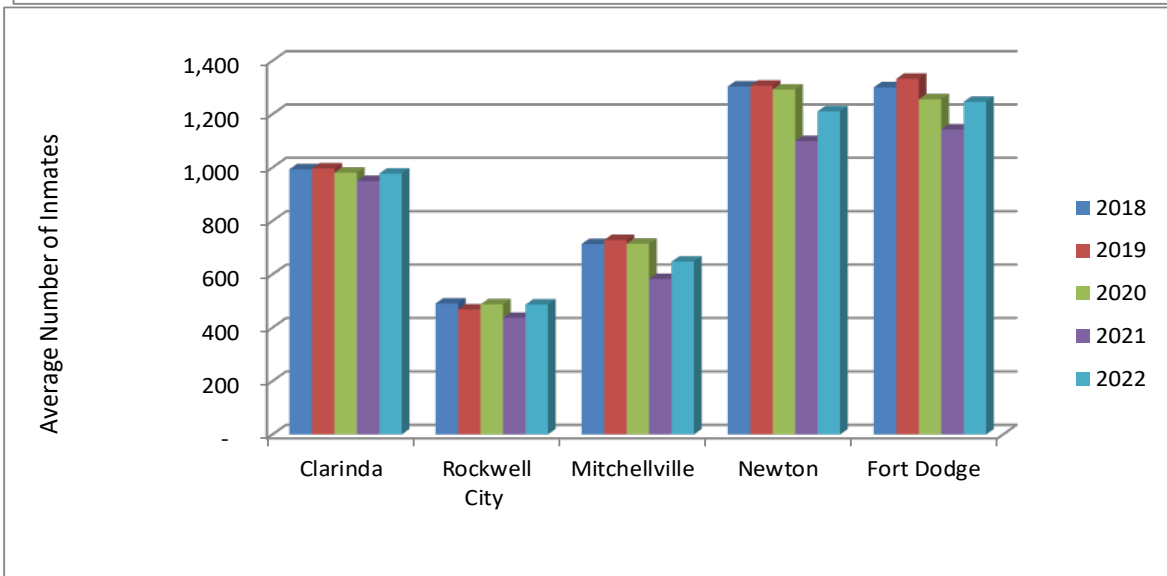
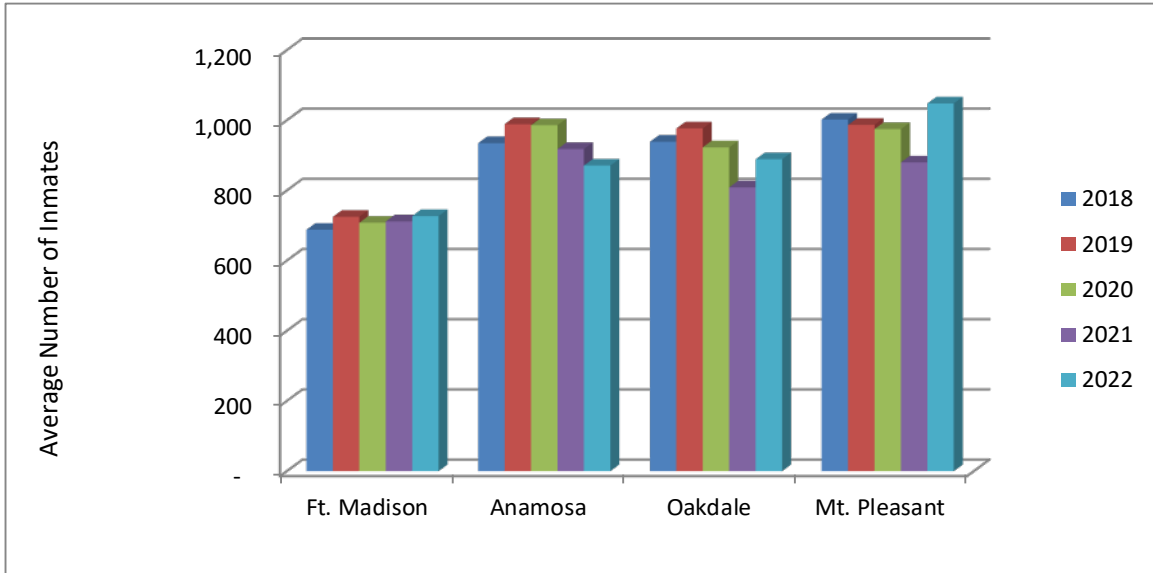
For the Last Five Fiscal Years



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



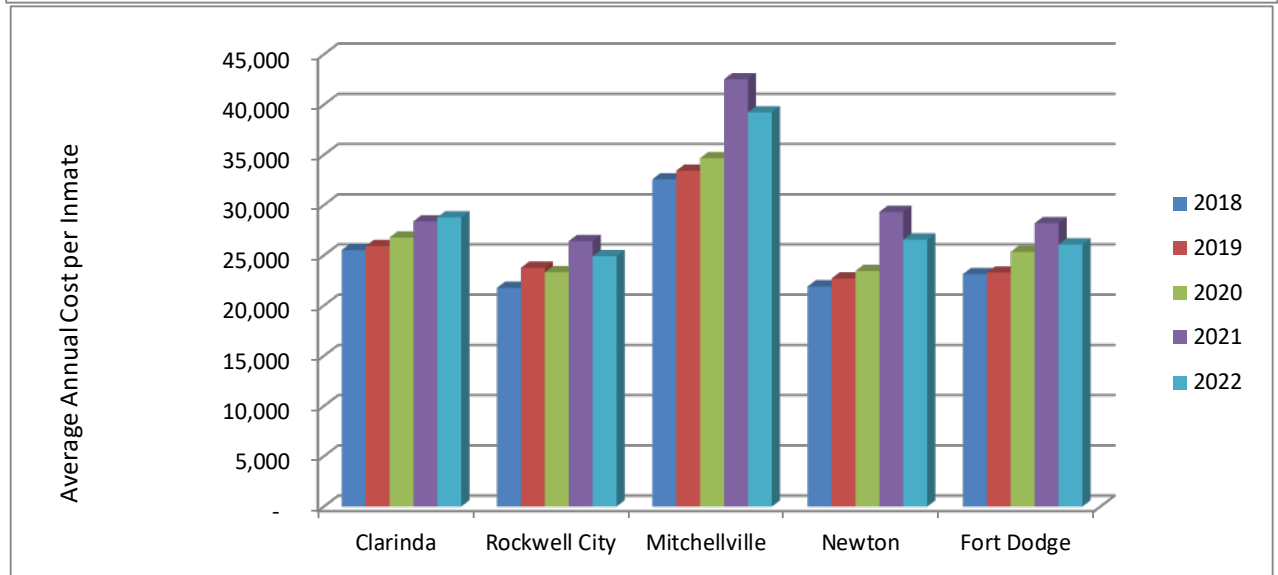
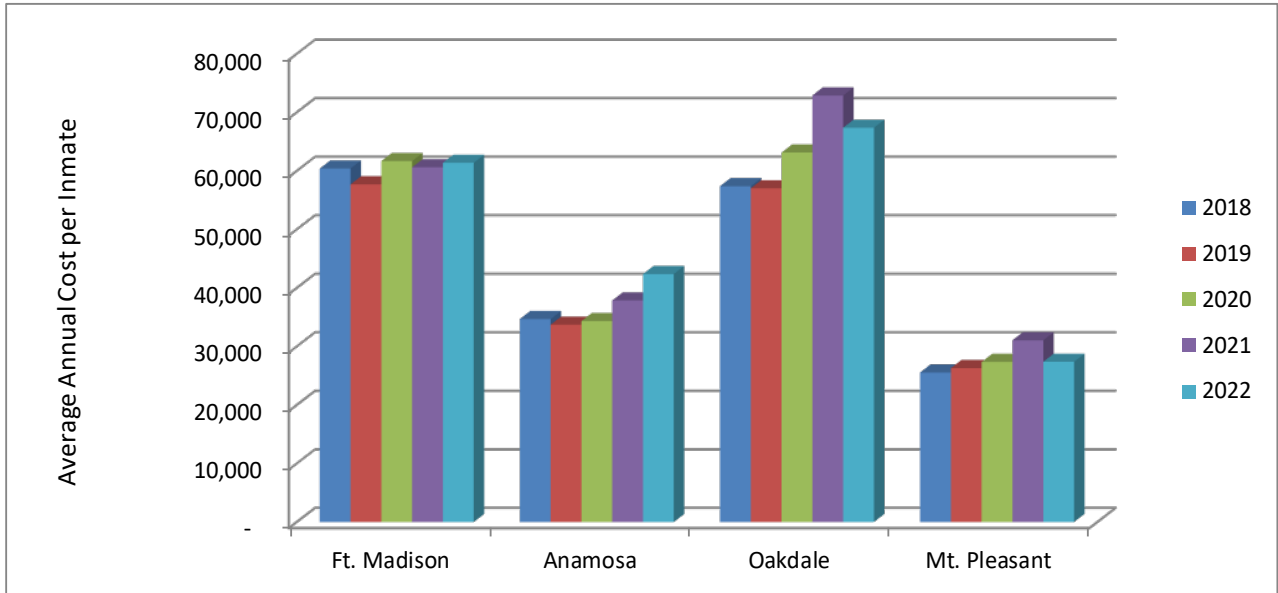


**Iowa Department of Corrections**

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



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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>

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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>

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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
<u>25,822,840</u>	<u>11,121,889</u>	<u>24,328,139</u>	<u>29,642,313</u>	<u>31,008,856</u>	<u>278,800,418</u>

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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
26,235,453	11,359,371	24,754,118	30,283,952	31,812,054	286,871,170



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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	<u>\$ 43,166,572</u>	<u>34,762,035</u>	<u>58,964,945</u>	<u>27,329,210</u>

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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	30,098,620
2,696,280	1,197,376	2,269,865	3,590,187	2,279,537	25,326,928
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
<u>26,933,915</u>	<u>11,516,801</u>	<u>24,749,864</u>	<u>32,213,539</u>	<u>32,196,844</u>	<u>291,833,725</u>

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Institutions Under the Control of the Iowa Department of Corrections

General Fund Expenditures by Institution  
(Unaudited)

Year ended June 30, 2022

	Iowa State Penitentiary - Fort Madison	Anamosa State Penitentiary	Iowa Medical and Classification Center - Oakdale	Mount Pleasant Correctional Facility
Personal services	\$ 34,360,582	28,008,320	48,980,781	22,632,808
Travel	156,264	141,743	267,066	86,202
Supplies and materials	4,057,094	4,307,145	5,899,083	2,745,781
Contractual services	4,919,804	3,700,847	4,274,420	2,541,316
Capital outlay	862,586	494,981	180,671	267,200
Claims and miscellaneous	264,802	260,255	293,269	421,776
Licenses, permits and refunds	7,660	1,015	20	910
Total	<u>\$ 44,628,792</u>	<u>36,914,306</u>	<u>59,895,310</u>	<u>28,695,993</u>

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Iowa					
Clarinda Correctional Facility	North Central Correctional Facility - Rockwell City	Correctional Institution for Women - Mitchellville	Newton Correctional Facility	Fort Dodge Correctional Facility	Total
20,304,205	8,744,770	19,747,380	23,638,070	24,704,520	231,121,436
160,579	89,382	80,175	133,676	132,129	1,247,216
3,639,924	1,703,454	2,372,741	4,070,886	4,425,698	33,221,806
3,388,410	1,199,527	2,423,985	3,303,704	2,322,202	28,074,215
273,691	152,300	553,633	539,673	517,967	3,842,702
348,668	217,381	197,818	461,473	378,386	2,843,828
4,540		3,500	117	6,898	24,660
<u>28,120,017</u>	<u>12,106,814</u>	<u>25,379,232</u>	<u>32,147,599</u>	<u>32,487,800</u>	<u>300,375,863</u>

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Institutions Under the Control of the Iowa Department of Corrections

Inmate Population Statistics  
(Unaudited)

Year ended June 30, 2022

	Iowa State Penitentiary - Fort Madison	Anamosa State Penitentiary	Iowa Medical and Classification Center - Oakdale	Mount Pleasant Correctional Facility
Population beginning of year	737	802	912	997
Increases:				
Admissions and transfers in	171	460	4,116	1,396
Decreases:				
Deaths	9	4	14	-
Discharged - Expiration of sentence	11	48	112	162
Paroled to Detainer - INS	-	2	1	1
Paroled to Detainer - Iowa	-	-	2	1
Paroled to Detainer - Out of state	1	2	2	4
Paroled to Detainer - U.S. Marshall	-	7	6	4
Paroled with immediate discharge	-	-	-	21
Parole granted	-	27	52	250
Probation granted - Non shock	-	-	-	-
Probation - Reconsideration of sentence	-	3	5	14
Released to OWI continuum	-	-	26	-
Released to special sentence	2	3	10	11
Returned to sending jurisdiction	-	-	86	-
Revoked	-	-	1	-
Terminated by appeal - Conviction overturned	-	-	2	-
Terminated by court	-	-	-	-
Transferred to different location	1	-	-	-
Work release granted	-	25	14	223
Work Unit - Case Manager to Case Manager	1	2	52	-
Work Unit - Hospital Appt. Holdover to Prison	-	-	4	-
Work Unit - Field to Field	-	-	-	-
Work Unit - Prison to corrections/interstate compact	2	-	2	-
Work Unit - Prison to Hospital Appt. Holdover	1	-	-	-
Work Unit - Prison to prison	132	183	3,618	556
Work Unit - Prison to to/from residential	-	1	2	-
Work Unit - Prison to stayed under appeal	-	-	9	1
Work Unit - Transfer to/from county jail	-	-	1	-
Total released	160	307	4,021	1,248
Population end of year	748	955	1,007	1,145
Average number of inmates	727	871	889	1,048

	Iowa				
Clarinda Correctional Facility	North Central Correctional Facility - Rockwell City	Correctional Institution for Women - Mitchellville	Newton Correctional Facility	Fort Dodge Correctional Facility	
953	475	598	1,215	1,241	
743	481	1,261	1,093	914	
2	-	1	-	-	
59	34	51	109	122	
1	-	-	11	6	
9	-	4	2	23	
11	-	10	3	26	
7	-	4	6	38	
10	5	21	11	19	
179	166	202	238	153	
-	-	-	1	-	
7	1	7	2	3	
-	1	3	70	-	
9	2	1	72	6	
-	-	1	35	-	
-	-	-	-	-	
-	-	-	4	1	
-	-	-	1	-	
-	-	-	-	-	
108	108	67	74	138	
2	1	1	2	2	
1	1	1	-	1	
-	-	-	1	-	
-	-	-	-	-	
1	-	-	-	-	
233	142	786	348	363	
-	-	-	1	-	
-	-	1	-	1	
-	-	-	-	-	
639	461	1,161	991	902	
1,057	495	698	1,317	1,253	
977	486	647	1,210	1,246	

June 30, 2022

**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:**

- 1) 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 2022 was not set at a level exceeding fiscal year 2021 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 – Prior to the start of the fiscal year we will identify targets for fiscal year TSB spending that exceeds the prior year’s TSB spending.

Conclusion – Response accepted.

**Staff:**

Questions or requests for further assistance should be directed to:

Brian R. Brustkern, CPA, Deputy  
Gwen D. Fangman, CPA, Manager  
David A. Slocum, CPA, Senior II Auditor  
Jared M. Ernst, CPA, Senior Auditor

Findings and Recommendations for the Anamosa State Penitentiary

June 30, 2022

**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:

Brian R. Brustkern, CPA, Deputy  
Gwen D. Fangman, CPA, Manager  
Enoch Duval, Staff Auditor



June 30, 2022

**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 noted.

**Other Findings Related to Internal Control:**

- 1) 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 reassignments near the end of the fiscal year 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.

Response – IMCC has measures to ensure this doesn’t happen in the future if the Accountant II position becomes vacant.

Conclusion – Response accepted.

- 2) Financial Reporting – The Iowa Medical and Classification Center missed reporting a \$750,066 receivable from the Iowa Department of Homeland Security. Adjustments were subsequently made by the GAAP Team to properly report these amounts in the State of Iowa’s audited financial statements.

Recommendation - Additional policies and procedures should be implemented to ensure accurate financial statements.

Response – IMCC will implement additional measures and check and balances, so these are not missed in the future.

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:

Brian R. Brustkern, CPA, Deputy  
Gwen D. Fangman, CPA, Manager  
William J. Sallen, CPA, Senior Auditor

Findings and Recommendations for Mount Pleasant Correctional Facility

June 30, 2022

**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:

Brian R. Brustkern, CPA, Deputy  
Gwen D. Fangman, CPA, Manager  
William R. Bamber, CPA, Senior Auditor

Findings and Recommendations for the Clarinda Correctional Facility

June 30, 2022

**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:

Brian R. Brustkern, CPA, Deputy  
Pamela J. Bormann, CPA, Manager  
Maria R. Collins, Staff Auditor

June 30, 2022

**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:

Brian R. Brustkern, CPA, Deputy  
Lesley R. Geary, CPA, Manager  
Charles P. Duff, Staff Auditor

June 30, 2022

**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:**

- 1) 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.

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.

The TSB procurement goal for the Institution for fiscal year 2022 was not set at a level exceeding fiscal year 2021 actual TSB spending. In addition, the Institution did not provide one of the four required quarterly reports to the TSB Marketing and Compliance Manager of the IEDA within 15 business days as required.

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. In addition, the Institution should ensure quarterly reports are submitted to the TSB Marketing and Compliance Manager of the IEDA within 15 business days, as required.

Response – ICIW had a misunderstanding of what was communicated to us regarding the TSB spending goal in fiscal year 2021. Our understanding was that the goal had to increase annually (the goal did increase from \$7,000 to \$8,500) but misunderstood that the increased goal had to exceed the actual TSB spending from the prior year (such that we would have increased the goal to exceed fiscal year 2021 spending of \$27,760.51). ICIW fully understands this requirement now and will set the goal accordingly.

Staff were working on other fiscal year end duties and timely filing of the quarterly TSB report was missed. It will be added to the calendar to ensure it isn’t missed in the future.

Conclusion – Response accepted.

Findings and Recommendations for the Iowa Correctional Institution for Women – Mitchellville

June 30, 2022

**Staff:**

Questions or requests for further assistance should be directed to:

Brian R. Brustkern, CPA, Deputy  
Tiffany M. Ainger, CPA, Manager  
Stephen A. Baker, Assistant Auditor

Findings and Recommendations for the Newton Correctional Facility

June 30, 2022

**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:

Brian R. Brustkern, CPA, Deputy  
Lesley R. Geary, CPA, Manager  
Savannah R. Fitz, Staff Auditor  
Miranda L. Hoch, Staff Auditor

June 30, 2022

**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:**

- 1) 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 2022 was not set at a level exceeding fiscal year 2021 actual TSB spending.

Recommendation – The Facility 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 – We are aware of this requirement. The goal number was an error resulting from looking at an incorrect number for the previous year. Goals have been appropriately set for all fiscal years since 2022. We will continue to review this, so an error does not happen again.

Conclusion – Response accepted.

**Staff:**

Questions or requests for further assistance should be directed to:

Brian R. Brustkern, CPA, Deputy  
Suzanne R. Dahlstrom, CPA, Manager  
Priscilla M. Ruiz Torres, Senior II Auditor  
Amila Tursunovic, Assistant Auditor