



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: Brian Brustkern
515/281-5834

FOR RELEASE

October 9, 2024

Auditor of State Rob Sand today released a report on the Department of Homeland Security and Emergency Management for the year ended June 30, 2023.

The Department of Homeland Security and Emergency Management is responsible for disaster preparedness and relief coordination throughout the state. In addition, the Department is responsible for the Wireless 911 Emergency Communications Funds.

AUDIT FINDINGS:

Sand reported one finding pertaining to the Department of Homeland Security and Emergency Management. The finding can be found on page 3 of this report. The finding addresses financial reporting. Sand provided the Department with recommendations to address the finding.

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
DEPARTMENT OF HOMELAND SECURITY
AND EMERGENCY MANAGEMENT**

JUNE 30, 2023

**Department of Homeland Security
and Emergency Management**



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Rob Sand
Auditor of State

October 4, 2024

Iowa Department of Homeland Security and Emergency Management
Des Moines, Iowa

To: John Benson, Director of the
Department of Homeland Security and Emergency Management:

I am pleased to submit to you this Report of Recommendations for the Department of Homeland Security and Emergency Management for the year ended June 30, 2023. This report includes a finding pertaining to the Department's internal control which resulted from the fiscal year 2023 audit.

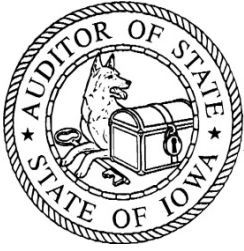
I appreciate the cooperation and courtesy extended by the officials and employees of the Department of Homeland Security and Emergency Management throughout the audit. If I or this office can be of any further assistance, please contact me or my staff at 515-281-5834.

Sincerely,

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

Rob Sand
Auditor of State

**Department of Homeland Security
and Emergency Management**



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October 4, 2024

To Mr. John Benson, Director of the Department of Homeland
Security and Emergency Management:

The Department of Homeland Security and Emergency Management is 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, 2023.

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 was reported in the State's Report on Internal Control and pertains 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 Department'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 Department of Homeland Security and Emergency Management, citizens of the State of Iowa and other parties to whom the Department of Homeland Security and Emergency Management 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 it with you at your convenience. Individuals who participated in our audits of the Department are listed on page 4, 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

Report of Recommendations to the Iowa Department of Homeland
Security and Emergency Management

June 30, 2023

Findings Reported in the State's Single Audit Report:

No matters were noted.

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

(A) 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. Departments submit their GAAP packages to DAS-SAE by the first week of September each year.

Homeland Security and Emergency Management

Condition – Unearned revenues related to the Coronavirus State and Local Fiscal Recovery Funds grant were understated by \$3,528,913. This amount was properly adjusted for reporting purposes.

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

Effect – The amounts reported as unearned revenues for the Coronavirus State and Local Fiscal Recovery Funds grant were misstated.

Recommendation – The Department should implement additional policies and procedures to ensure all unearned revenues are identified and properly reported in the GAAP package.

Response – The Department of Homeland Security will ensure all unearned revenues are reported on our GAAP package going forward.

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.

Report of Recommendations to the Iowa Department of Homeland
Security and Emergency Management

June 30, 2023

Staff:

Questions or requests for further assistance should be directed to:

Brian R. Brustkern, CPA, Deputy
Cole L. Hocker, CPA, Manager
Stephen J. Hoffman, Senior II Auditor

Other individuals who participated in the audit include:

Allison L. Carlon, Staff Auditor
Jared M. Ernst, CPA, Staff Auditor
Laurel P. Hoogensen, Staff Auditor
Brianna M. Denton, Assistant Auditor