



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

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**NEWS RELEASE**

FOR RELEASE \_\_\_\_\_ July 16, 2007

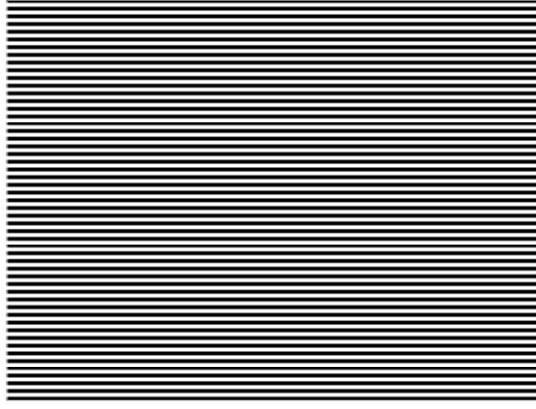
Contact: Andy Nielsen  
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Auditor of State David A. Vaudt today released an audit report on the Iowa Legislature for the year ended June 30, 2006. The Iowa Legislature includes the following components: House of Representatives, Senate, Legislative Services Agency and Office of Citizens' Aide/Ombudsman.

A copy of the report is available for review in the Iowa Legislature, in the Office of Auditor of State and on the Auditor of State's web site at <http://auditor.iowa.gov/reports/reports.htm>.

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**REPORT OF RECOMMENDATIONS TO THE  
IOWA LEGISLATURE**

**JUNE 30, 2006**

Office of  
**AUDITOR  
OF STATE**  
State Capitol Building • Des Moines, Iowa



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July 12, 2007

To the Members and Officials of the Iowa Legislature:

The Iowa Legislature is a part of the State of Iowa and, as such, has been included in our audit of the State's Comprehensive Annual Financial Report (CAFR) for the year ended June 30, 2006.

In conducting our audit, we became aware of certain aspects concerning the Iowa Legislature'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 pertaining to the Iowa Legislature's compliance with statutory requirements and other matters. This recommendation has been discussed with Iowa Legislature personnel and their response to this recommendation is included in this report.

This report, a public record by law, is intended solely for the information and use of the officials and employees of the Iowa Legislature, citizens of the State of Iowa and other parties to whom the Iowa Legislature 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 Iowa Legislature during the course of our audit. Should you have questions concerning the above matter, we shall be pleased to discuss it with you at your convenience. Individuals who participated in our audit of the Iowa Legislature are listed on page 5 and they are available to discuss this matter with you.

DAVID A. VAUDT, CPA  
Auditor of State

WARREN G. JENKINS, CPA  
Chief Deputy Auditor of State

cc: Honorable Chester J. Culver, Governor  
Charles J. Krogmeier, Director, Department of Management  
Dennis C. Prouty, Director, Legislative Services Agency

Report of Recommendations to the Iowa Legislature

June 30, 2006

**Finding Related to Internal Control:**

No matters were noted.

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

Committees and Commissions – The Code of Iowa establishes several commissions and committees which serve a variety of purposes. Specific sections in the Code of Iowa detail how many members are to be appointed and by whom, in addition to meeting and reporting requirements, as follows:

Section 2.35 of the Code of Iowa establishes a Communications Review Committee composed of three members of the Senate and three members of the House of Representatives. The required appointments to the Communications Review Committee have not been made by the Senate.

Section 602.1514 of the Code of Iowa establishes a Judicial Compensation Commission composed of eight members, four of whom shall be appointed by the Governor and four of whom shall be appointed by the Legislative Council. The required appointments to the Judicial Compensation Commission have not been made.

Recommendation – The Senate and the House of Representatives should evaluate the purpose of the Communications Review Committee and the Judicial Compensation Commission and determine whether continuation of each is warranted. If continuation is no longer warranted, the Senate and House of Representatives should seek to repeal these code sections. If continuation is warranted, the required appointments should be made to the Committee and Commission to comply with the Code of Iowa.

House Response – Legislation has been introduced to repeal the Communications Review Committee and the Judicial Compensation Commission.

Senate Response – These will be abolished in the next General Assembly; therefore, no one has been appointed.

Conclusion – Response accepted.

Report of Recommendations to the Iowa Legislature

June 30, 2006

**Staff:**

Questions or requests for further assistance should be directed to:

Joe T. Marturello, CIA, Manager  
Andrew E. Nielsen, CPA, Deputy Auditor of State

Other individuals who participated on this audit include:

Jenny L. Wall, Staff Auditor  
Karen J. Kibbe, Staff Auditor  
Gelu Sherpa, Assistant Auditor  
Brian Schenkelberg, Assistant Auditor