



OFFICE OF AUDITOR OF STATE
STATE OF IOWA

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Auditor of State

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NEWS RELEASE

FOR RELEASE July 16, 2007

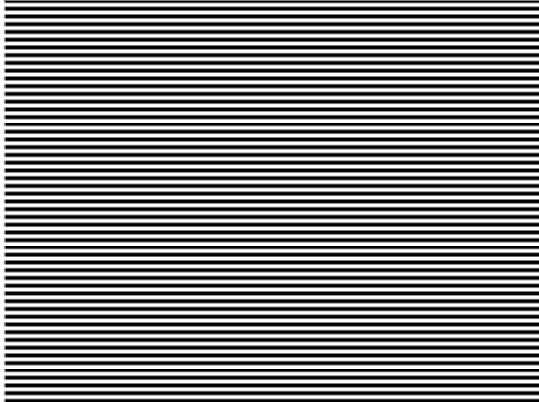
Contact: Andy Nielsen
515/281-5834

Auditor of State David A. Vaudt today released a report on the Office of Governor for the year ended June 30, 2006.

As Chief Administrator of the state, the Governor is responsible for the operation of the various state agencies and departments. In addition, principal officers of the state not elected by the people are appointed by the Governor, subject to confirmation by the Senate. The Office of Governor also includes the Administrative Rules Coordinator who supervises, on behalf of the Governor, the administrative rules promulgation process.

A copy of the report is available for review in the Governor's Office, 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
OFFICE OF GOVERNOR**

JUNE 30, 2006

Office of

**AUDITOR
OF STATE**

State Capitol Building • Des Moines, Iowa



**David A. Vaudt, CPA
Auditor of State**





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July 12, 2007

To the Honorable Chester J. Culver, Governor:

The Office of Governor 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 an aspect concerning the Office's operations for which we believe corrective action is necessary. As a result, we have developed a recommendation which is reported on page 5. The recommendation pertains to the Office's compliance with statutory requirements and other matters. The recommendation has been discussed with Office personnel and their response to the 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 Office of Governor, citizens of the State of Iowa and other parties to whom the Office of Governor 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 Office of Governor 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 Office of Governor are listed on page 6 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: Charles J. Krogmeier, Director, Department of Management
Dennis C. Prouty, Director, Legislative Services Agency

Office of Governor

June 30, 2006

Findings Related to Internal Control:

No matters were noted.

Finding Related to Statutory Requirements and Other Matters:

Procurement Cards – A Procurement Card is a credit card issued by Commerce Bank to the State of Iowa. The purpose of the Procurement Card Program is to establish a faster, more cost-effective method for purchasing and payment. Iowa Department of Administrative Services (DAS) Procurement Card Policy requires each purchase to be supported by a receipt or other supporting documentation.

Nineteen individual purchases on the procurement card did not have an itemized receipt or other form of supporting documentation attached to the statement.

Recommendation – All procurement card purchases should be supported by original detailed invoices/receipts or other supporting documentation.

Response – We will work with staff to ensure the original procurement card receipt is attached to the accounting document.

Conclusion – Response accepted.

Report of Recommendations to the Office of Governor

June 30, 2006

Staff:

Questions or requests for further assistance should be directed to:

Michelle B. Meyer, CPA, Manager
Michael J. Hackett, Staff Auditor
Andrew E. Nielsen, CPA, Deputy Auditor of State

Other individuals who participated on the audits include:

Shelly Allen, Assistant Auditor
Matt Ritchey, Assistant Auditor