



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

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**NEWS RELEASE**

FOR RELEASE \_\_\_\_\_ August 13, 2008

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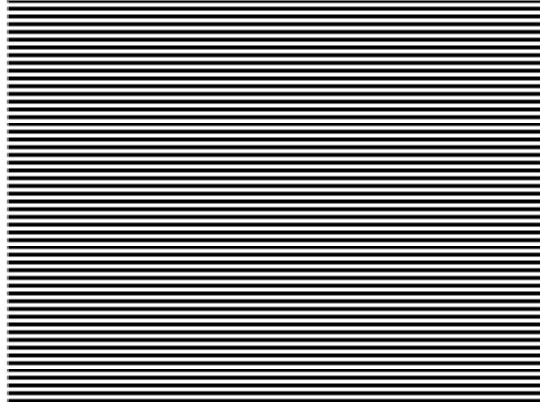
Auditor of State David A. Vaudt today released a report on the Iowa Department of Human Rights for the year ended June 30, 2007.

The Department's purpose is to promote opportunities, advocate the rights, improve the conditions of poverty and to study the changing needs and problems of all Iowans.

A copy of the report is available for review in the Iowa Department of Human Rights, 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 DEPARTMENT OF HUMAN RIGHTS**

**JUNE 30, 2007**

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



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



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August 11, 2008

To Mr. Walter Reed Jr., Director of the  
Iowa Department of Human Rights:

The Iowa Department of Human Rights is a part of the State of Iowa and, as such, has been included in our audits of the State's Comprehensive Annual Financial Report (CAFR) and the State's Single Audit Report for the year ended June 30, 2007.

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 Single Audit Report. This recommendation has been discussed with Department 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 Department of Human Rights, citizens of the State of Iowa and other parties to whom the Iowa Department of Human Rights 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 Department are listed on page 6 and they are available to discuss these matters 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  
Timothy C. Faller, Interim Director, Legislative Services Agency

June 30, 2007

**Finding Reported in the State's Single Audit Report:**

**CFDA Number: 93.568 – Low-Income Home Energy Assistance**

**Agency Number: G04B1IALIEA**

**Federal Award Year: 2007**

**State of Iowa Single Audit Report Comment: 07-III-HHS-379-11**

Monitoring of Subrecipient Audit Reports – OMB Circular A-133 requires the Department to ensure required audit reports of subrecipients expending \$500,000 or more in federal awards are completed within nine months of the subrecipient's fiscal year end. The Department has established a policy to perform timely reviews of the audit reports within six months of receipt and send out letters of findings as appropriate.

Nineteen of nineteen subrecipient audit reports received had been reviewed. Of the reports reviewed, one was not reviewed in a timely manner.

Recommendation – The Department should follow established policy to ensure subrecipient audit reports are reviewed in a timely manner.

Response and Corrective Action Planned – The Department will continue to follow established policies to ensure the timely review and resolution of the subrecipient audit reports. All fiscal year 2007 subrecipient audit report reviews are currently up to date.

Conclusion – Response accepted.

Report of Recommendations to the Iowa Department of Human Rights

June 30, 2007

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

No matters were noted.

**Other Findings Related to Internal Control:**

No matters were noted.

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

No matters were noted.

Report of Recommendations to the Iowa Department of Human Rights

June 30, 2007

**Staff:**

Questions or requests for further assistance should be directed to:

Kay F. Dunn, CPA, Manager  
Michael J. Hackett, Staff Auditor  
Andrew E. Nielsen, CPA, Deputy Auditor of State

Other individuals who participated on the audits include:

Tiffany Amber Berkland, Staff Auditor  
James R. Wittenwyler, Staff Auditor  
Tracey L. Gerrish, Assistant Auditor  
Jenny M. Podrebarac, Assistant Auditor