



OFFICE OF AUDITOR OF STATE
STATE OF IOWA

David A. Vaudt, CPA
Auditor of State

State Capitol Building
Des Moines, Iowa 50319-0004

Telephone (515) 281-5834 Facsimile (515) 242-6134

NEWS RELEASE

FOR RELEASE

July 27, 2010

Contact: Andy Nielsen
515/281-5834

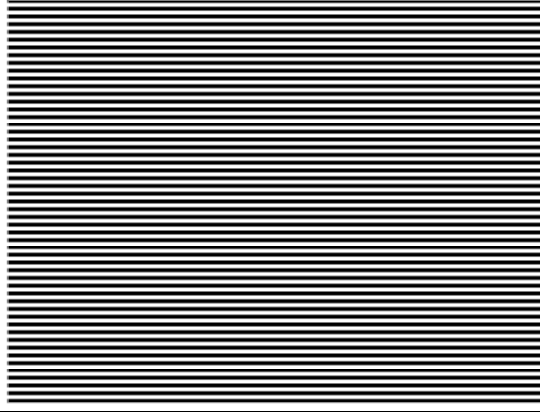
Auditor of State David A. Vaudt today released a report on the Iowa Department of Public Health for the year ended June 30, 2009.

The Department exercises general supervision over public health programs, promotes health and sanitation, carries out specific responsibilities required by law and administers state and federal laws related to public health and vital records. The Department also exercises administrative authority over the medical, dental, pharmacy and nursing boards.

Vaudt recommended the Department improve controls over the recording of expenditures. The Department responded that corrective action is being implemented.

A copy of the report is available for review in the Iowa Department of Public Health, in the Office of Auditor of State and on the Auditor of State's web site at <http://auditor.iowa.gov/reports/1060-5880-BR00.pdf>

#



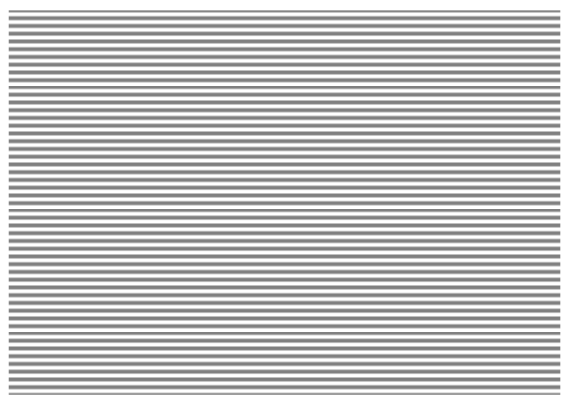
**REPORT OF RECOMMENDATIONS TO THE
IOWA DEPARTMENT OF PUBLIC HEALTH**

JUNE 30, 2009

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



David A. Vaudt, CPA
Auditor of State





OFFICE OF AUDITOR OF STATE
STATE OF IOWA

David A. Vaudt, CPA
Auditor of State

State Capitol Building
Des Moines, Iowa 50319-0004

Telephone (515) 281-5834 Facsimile (515) 242-6134

July 14, 2010

To Thomas Newton, Director of the
Iowa Department of Public Health:

The Iowa Department of Public Health 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, 2009.

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 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.

The Iowa Department of Public Health's response to the finding identified in our audits is included in this report. While we have expressed our conclusion on the Department's response, we did not audit the Iowa Department of Public Health'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 Iowa Department of Public Health, citizens of the State of Iowa and other parties to whom the Iowa Department of Public Health 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 matter, 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 5 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
Richard C. Oshlo, Jr., Director, Department of Management
Glen P. Dickinson, Director, Legislative Services Agency

Report of Recommendations to the

Iowa Department of Public Health

June 30, 2009

Findings Reported in the State's Single Audit Report:

No matters were noted.

Findings Related to the State's Report on Internal Control:

In August 2008, a request for payment to a subrecipient pertaining to the year ended June 30, 2008 for approximately \$1.5 million was not reported in the GAAP package. As a result, fiscal year 2008 expenditures were understated and fiscal year 2009 expenditures were overstated.

Recommendation – The Department should obtain and process requests for payments to subrecipients more timely or the Department should consider estimating payables to more accurately report payables at year end.

Response – IDPH contractual agreements provide terms for the timely submission of invoices from contractors. The University of Iowa request for payment was received after repeated requests from IDPH staff for its submission. The IDPH will institute a procedure for estimating payables at year end to include in the GAAP package. In the event a significant payment after the close of the fiscal year is made, an amended GAAP package will be filed.

Conclusion – Response accepted.

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 Public Health
June 30, 2009

Staff:

Questions or requests for further assistance should be directed to:

Joe T. Marturello, CIA, Manager
Steven O. Fuqua, CPA, Senior Auditor II
Andrew E. Nielsen, CPA, Deputy Auditor of State

Other individuals who participated on the audits include:

Tiffany M. Ainger, Staff Auditor
Shelley M. Klingbeil, Staff Auditor
Michael F. Conroy, Assistant Auditor
Jeana R. Muhlbauer, Assistant Auditor