



OFFICE OF AUDITOR OF STATE
STATE OF IOWA

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David A. Vaudt, CPA
Auditor of State

NEWS RELEASE

FOR RELEASE _____ September 16, 2010

Contact: Andy Nielsen
515/281-5834

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

The Iowa Department of Cultural Affairs has primary responsibility for development of the state's interest in arts, history and other cultural matters.

A copy of the report is available for review at the Iowa Department of Cultural Affairs, in the Office of Auditor of State and on the Auditor of State's web site at:

<http://auditor.iowa.gov/reports/1060-2590-OR00.pdf>

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**REPORT OF RECOMMENDATIONS TO THE
IOWA DEPARTMENT OF CULTURAL AFFAIRS**

JUNE 30, 2009

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



David A. Vaudt, CPA
Auditor of State



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September 10, 2010

To Cyndi Pederson, Director of the
Iowa Department of Cultural Affairs:

The Iowa Department of Cultural Affairs 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 Iowa Department of Cultural Affairs 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 Department of Cultural Affairs internal control. This recommendation has been discussed with Iowa Department of Cultural Affairs personnel and their response to this recommendation is included in this report. While we have expressed our conclusion on the Iowa Department of Cultural Affairs' response, we did not audit the Iowa Department of Cultural Affairs' 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 Cultural Affairs, citizens of the State of Iowa and other parties to whom the Iowa Department of Cultural Affairs 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 Department of Cultural Affairs during the course of our audits. Should you have questions concerning any of 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 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 Cultural Affairs

June 30, 2009

Findings Reported in the State's Single Audit Report:

No matters were noted.

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

No matters were noted.

Other Finding Related to Internal Control:

Material and Supply Inventory: The Department has gift shops in the Historical Building in Des Moines and in Council Bluffs. The gift shops sell books and other materials related to Museum exhibits. During the year the Department did not conduct an inventory of materials and supplies at either location. An inventory should be conducted at least once per year to ensure all materials and supplies are properly accounted for.

Recommendation – The Department should implement procedures to ensure an inventory is conducted at least once each year at both locations.

Response – The Department will immediately implement a schedule of annual inventories at both store locations.

Conclusion – Response accepted.

Findings Related to Statutory Requirements and Other Matters:

No matters were noted.

Report of Recommendations to the Iowa Department of Cultural Affairs

June 30, 2009

Staff:

Questions or requests for further assistance should be directed to:

Michelle B. Meyer, CPA, Manager
Marta M. Sobieszkoda, Staff Auditor
Andrew E. Nielsen, CPA, Deputy Auditor of State

Other individuals who participated on the audits include:

Lara K. Van Wyk, Assistant Auditor