



OFFICE OF AUDITOR OF STATE
STATE OF IOWA

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NEWS RELEASE

FOR RELEASE

August 26, 2019

Contact: Marlys Gaston
515/281-5834

Auditor of State Rob Sand today released a report on the Iowa Board of Parole for the year ended June 30, 2018.

The Board has the primary responsibility for enhancing overall public safety by making evidence-based and informed parole decisions for the successful re-entry of offenders back into the community to become productive and responsible citizens.

Sand recommended the Board ensure pre-paid expenses are properly recorded. The Board should also ensure travel expenses are independently approved. The Board's responses to the recommendations are included in the report.

A copy of the report is available for review on the Auditor of State's website at <https://auditor.iowa.gov/reports/audit-reports/>.

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**REPORT OF RECOMMENDATIONS TO THE
IOWA BOARD OF PAROLE**

JUNE 30, 2018

Iowa Board of Parole



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Rob Sand
Auditor of State

August 19, 2019

Iowa Board of Parole
Des Moines, Iowa 50319

Dear Members of the Iowa Board of Parole:

I am pleased to submit to you the Report of Recommendations for Iowa Board of Parole for the year ended June 30, 2018. The report includes audit findings pertaining to the Board's internal control and compliance which resulted from the fiscal year 2018 audit.

I appreciate the cooperation and courtesy extended by the officials and employees of the Iowa Board of Parole throughout the audit. If I or this office can be of any further assistance, please contact me or my staff at 515-281-5834.

Sincerely,

A handwritten signature in black ink, appearing to read "Rob Sand".

Rob Sand
Auditor of State

Iowa Board of Parole



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July 25, 2019

To the Members of the Iowa Board of Parole:

The Iowa Board of Parole 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, 2018.

In conducting our audits, we became aware of two aspects concerning the Board's operations for which we believe corrective action is necessary. As a result, we have developed recommendations which are reported on the following page. We believe you should be aware of these recommendations, which pertain to the Board's internal controls. These recommendations have been discussed with Board personnel and their responses to the recommendations are included in this report. While we have expressed our conclusions on the Board's responses, we did not audit the Iowa Board of Parole's responses and, accordingly, we express no opinion on them.

This report, a public record by law, is intended solely for the information and use of the officials and employees of the Iowa Board of Parole, citizens of the State of Iowa and other parties to whom the Iowa Board of Parole 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 Board of Parole 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 Board are listed on page 5 and they are available to discuss these matters with you.

Marlys K. Gaston, CPA
Deputy Auditor of State

cc: Honorable Kim Reynolds, Governor
David Roederer, Director, Department of Management
Glen P. Dickinson, Director, Legislative Services Agency

Report of Recommendations to the Iowa Board of Parole

June 30, 2018

Findings Reported in the State's Single Audit Report:

No matters were noted.

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

No matters were noted.

Other Findings Related to Internal Control:

- A. Pre-paid Expenses – An effective internal control system provides for internal controls related to ensuring proper accounting for all pre-paid expenses by maintaining appropriate accounting records and ensuring the records are reviewed by an independent person. During the year, a twenty-five-month contract for a software license was fully expensed in the year the contract was entered into rather than accounting for the contract as a pre-paid expense and allocating the cost over the appropriate period.

Recommendation – The Board should ensure all pre-paid expenses are properly recorded.

Response – The Iowa Board of Parole will take service period into consideration.

Conclusion – Response accepted.

- B. Travel Expenses – An effective internal control system provides for internal controls related to ensuring proper accounting for all travel expenses by maintaining appropriate accounting records and ensuring the records are approved by an independent person. During the year, three travel claims were approved for reimbursement by the same individual who incurred the travel expenses.

Recommendation – The Board should ensure all travel expenses are properly approved by an independent person. The authorization should be documented by the signature or initials of the approver and the date of the approval.

Response – The Iowa Board of Parole will ensure the Vice Board Chair authorizes Board Chair travel and the Board Chair authorizes Vice Board Chair Travel.

Conclusion – Response acknowledged. The authorization should be documented by the signature or initials of the Board Chair or Vice Board Chair and the date of the authorization.

Findings Related to Statutory Requirements and Other Matters:

No matters were noted.

Report of Recommendations to the Iowa Board of Parole

June 30, 2018

Staff:

Questions or requests for further assistance should be directed to:

Janet K. Mortvedt, CPA, Manager
Andy J. Salwolke, Staff Auditor
Marlys K. Gaston, CPA, Deputy Auditor of State

Other individuals who participated in the audits include:

Terry J. Erlbacher, Assistant Auditor