



OFFICE OF AUDITOR OF STATE
STATE OF IOWA

Rob Sand
Auditor of State

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Des Moines, Iowa 50319-0006
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NEWS RELEASE

Contact: Brian Brustkern
515/281-5834

FOR RELEASE

February 15, 2024

Auditor of State Rob Sand today released a report on the Iowa Board of Parole for the year ended June 30, 2021.

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.

AUDIT FININGS:

Sand reported two findings pertaining to the Board. The findings are found on pages 3 and 4 of this report. The findings address incorrect tracking of employee time off and lack of independent approval of certain travel claims. Sand provided the Board with recommendations to address each of the findings.

Both of the findings discussed above are repeated from the prior year. The Board of Parole has a fiduciary responsibility to provide oversight of the Board's operations and financial transactions. Oversight is typically defined as the "watchful and responsible care" a governing body exercises in its fiduciary capacity.

A copy of the report is available for review on the Auditor of State's website at [Audit Reports – Auditor of State](#).

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

JUNE 30, 2021

Iowa Board of Parole



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Rob Sand
Auditor of State

January 15, 2024

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, 2021. The report includes findings pertaining to the Board's internal control and compliance which resulted from the fiscal year 2021 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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January 15, 2024

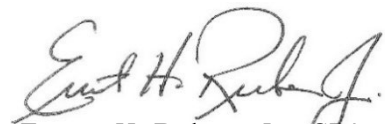
To the Members of the Iowa Board of Parole:

The Iowa Board of Parole is a part of the State of Iowa and, as such, has been included in our audit of the State's Annual Comprehensive Financial Report (ACFR) for the year ended June 30, 2021.

In conducting our audit, 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.


Ernest H. Ruben, Jr., CPA
Chief Deputy Auditor of State

cc: Honorable Kim Reynolds, Governor
Kraig Paulsen, Director, Department of Management
Tim McDermott, Director, Legislative Services Agency

June 30, 2021

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

No matters were reported.

Other Findings Related to Internal Control:

- A. Time-Off Requests and Tracking – An effective time management system provides for resources related to ensuring proper timesheet tracking and time-off requests by maintaining records of hours worked and ensuring the records are reviewed by submitting staff and management. During the year we noted the following:
1. One timesheet tested did not have documented evidence of the initial request or subsequent approval for vacation or sick leave time off.
 2. 10 out of 15 warrants tested did not have timesheets available to be able to determine hours were approved.

Recommendation – The Board should ensure all timesheets and time-off requests are properly tracked, and the management responses and approvals are maintained.

Response – A system has been implemented that will require the Chair (or the Designee) to provide a copy of the Kronos leave request to the Administrative Secretary for filing in the Iowa Board of Parole Office. Since implementation of Workday, all leave requested is completed by the employee and approved by the manager in the Workday system. All warrants will have recorded time present in the Workday system (timesheets).

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, one travel claim tested was not approved for reimbursement by a supervisor.

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 Administrative Secretary will be charged with delivering any documents to be approved to the Chair or Vice Chair (which ever the expense is not for) for signature and date. Also, since moving to Workday for reimbursement of travel expenses the travel claim is approved by the Employee, the Manager, the Administrative Secretary, and the DOC Financial Manager prior to being paid. For the Chair, it is approved by the Administrative Secretary and the DOC Financial Manager.

Conclusion – Response accepted.

Report of Recommendations to the Iowa Board of Parole

June 30, 2021

Findings Related to Statutory Requirements and Other Matters:

No matters were noted.

Report of Recommendations to the Iowa Board of Parole

June 30, 2021

Staff:

Questions or requests for further assistance should be directed to:

Ernest H. Ruben, Jr., CPA, Chief Deputy
Janet K. Mortvedt, CPA, Manager
Molly N. Kalkwarf, Staff Auditor
Christofer Kingrey, Assistant Auditor