



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

Rob Sand  
Auditor of State

State Capitol Building  
Des Moines, Iowa 50319-0006  
Telephone (515) 281-5834

**NEWS RELEASE**

Contact: Brian Brustkern  
515/281-5834

FOR RELEASE

September 17, 2025

Auditor of State Rob Sand today released a combined report on the institutions under the control of the Iowa Department of Corrections. The report includes findings and recommendations and average cost per inmate information for the five years ended June 30, 2023.

**FINANCIAL HIGHLIGHTS:**

The average cost per inmate at the nine institutions under the control of the Iowa Department of Corrections ranged from \$26,160 at the North Central Correctional Facility – Rockwell City to \$69,259 at the Iowa Medical and Classification Center – Oakdale for the year ended June 30, 2023. General Fund expenditures for the nine institutions totaled approximately \$305.7 million for the year ended June 30, 2023, an increase of approximately \$5.3 million, or 1.8%, over the year ended June 30, 2022. General Fund expenditures increased 9.6% during the five-year period ended June 30, 2023. The average daily cost per inmate of \$103.35 for the year ended June 30, 2023, was 15.11% more than the average daily cost per inmate of \$89.78 for the year ended June 30, 2019. The average number of inmates decreased 4.75% over the five-year period, from 8,508 for the year ended June 30, 2019 to 8,104 for the year ended June 30, 2023.

**AUDIT FINDINGS:**

Sand reported two findings related to the receipt and disbursement of taxpayer funds at two of the nine Institutions. They are found on pages 28 through 36 of this report. The findings address a lack of segregation of duties and a lack of procedures to set targeted small business procurement goals and submit timely quarterly reports in accordance with the Code of Iowa. Sand provided the Institutions with recommendations to address each of these findings.

The findings discussed above are repeated from the prior year. Management of each Institution has a fiduciary responsibility to provide oversight of their respective Institution'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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**COMBINED REPORT ON THE INSTITUTIONS UNDER THE  
CONTROL OF THE IOWA DEPARTMENT OF CORRECTIONS  
SCHEDULES  
FINDINGS AND RECOMMENDATIONS**

**JUNE 30, 2023**

**Iowa Department of Corrections**



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

State Capitol Building  
Des Moines, Iowa 50319-0006  
Telephone (515) 281-5834

Rob Sand  
Auditor of State

September 15, 2025

Iowa Board of Corrections  
Des Moines, Iowa

Dear Members of the Iowa Board of Corrections:

I am pleased to submit to you the combined report on the institutions under the control of the Iowa Department of Corrections for the year ended June 30, 2023. This report includes findings pertaining to the institutions' internal control which resulted from the fiscal year 2023 audits. This report also includes average cost per inmate at each institution as required by Section 11.28 of the Code of Iowa.

I appreciate the cooperation and courtesy extended by the officials and employees of the institutions under the control of the Iowa Department of Corrections throughout the audits. 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 that reads "Rob Sand".

Rob Sand  
Auditor of State

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September 15, 2025

To the Members of the Iowa Board of Corrections:

The Institutions under the control of the Iowa Department of Corrections are part of the State of Iowa and, as such, have been included in our audits of the State's Annual Comprehensive Financial Report (ACFR) and the State's Single Audit Report for the year ended June 30, 2023.

In conducting our audits, we became aware of certain aspects concerning the various Institutions' operations for which we believe corrective action is necessary. As a result, we have developed recommendations which are reported on the following pages. We believe you should be aware of these recommendations, which include recommendations pertaining to internal control. These recommendations have been discussed with applicable Institution personnel and their responses to these recommendations are included in this report. While we have expressed our conclusions on the Institutions' responses, we did not audit the Institutions' responses and, accordingly, we express no opinion on them.

We have also included certain unaudited financial and other information for the Institutions under the control of the Iowa Department of Corrections for the five years ended June 30, 2023 to report an average cost per inmate at each Institution as required by Chapter 11.28 of the Code of Iowa.

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 Corrections, the Institutions under the control of the Iowa Department of Corrections, citizens of the State of Iowa and other parties to whom the Iowa Department of Corrections 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 Institutions 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. Individuals who participated in our audits of the Institutions are listed on pages 28, 29, 30, 31, 32, 33, 34, 35 and 36, and they are available to discuss these matters with you.

A handwritten signature in black ink, appearing to read "Brian R. Brustkern".

Brian R. Brustkern, CPA  
Deputy Auditor of State

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

## Iowa Department of Corrections

### Overview

#### **Background**

In accordance with Chapter 904 of the Code of Iowa, the Iowa Department of Corrections (IDOC) is responsible for the control, treatment and rehabilitation of offenders committed under law to the following nine Institutions:

Iowa State Penitentiary – Fort Madison – Institutions for men consisting of the Penitentiary proper, and a maximum-security facility. A primary objective of these facilities is to provide rehabilitative services that assist offenders to make a successful transition from prison to their communities.

Anamosa State Penitentiary – A maximum/medium security facility for men. A primary objective of these facilities is to provide rehabilitative services that assist offenders to make a successful transition from prison to their communities.

Iowa Medical and Classification Center – Oakdale – A forensic psychiatric hospital for persons displaying evidence of mental illness or psychosocial disorders and requiring diagnostic services or treatment in a secure setting, secure housing units that serve as the reception center for all incoming male offenders and secure housing units for offenders with mental health and/or medical treatment needs.

Mount Pleasant Correctional Facility – A medium security facility for men that has treatment programs for sex offenders and substance abusers. A primary objective of this facility is to offer programs that reduce risk and assist offenders to make a successful transition from prison to their communities.

Clarinda Correctional Facility – A male facility composed of two sites, a medium security facility which provides rehabilitative services for offenders with intellectual disabilities, mental illness or a chemical dependency, and the Lodge which prepares offenders for discharge, work release or parole.

North Central Correctional Facility – Rockwell City – A minimum security facility for men. The facility prepares offenders for discharge, work release or parole and provides many offenders with actual opportunities to practice functioning within society through work programs.

Iowa Correctional Institution for Women – Mitchellville – A medium/minimum security facility for female offenders. The facility serves as the reception center for all female offender custody classifications committed to IDOC, provides gender responsive rehabilitative services and prepares offenders for discharge, work release or parole.

Newton Correctional Facility – A male facility composed of two sites, a medium security site which provides rehabilitative services and a separate minimum-security site, CRC, which prepares offenders for discharge, work release or parole.

Fort Dodge Correctional Facility – A medium security facility designed to house adult male offenders. The facility provides rehabilitative services which assist offenders to make a successful transition from prison to their communities.

## **Scope and Methodology**

We have calculated an average cost per inmate at each Institution for the five years ended June 30, 2023 based on their General Fund expenditures. Certain reclassifications and changes have been made to these expenditures to provide comparable averages between Institutions. Therefore, expenditure amounts and cost per inmate averages may differ from those used for statewide financial statement purposes. These reclassifications and changes are as follows:

- (1) Operating transfers, primarily reimbursements to other state agencies for services, have been reclassified as expenditures for purposes of this report.
- (2) At the inception of a capital lease, total principal payments are recorded as expenditures and as other financing sources for statewide financial statement purposes. For purposes of this report, only the current year principal and interest payments are included as expenditures.
- (3) Canteen operations have been excluded from General Fund expenditures since the canteen is a self-supporting operation at each Institution.
- (4) Non-cash assistance, consisting of USDA commodities, has been excluded from General Fund expenditures.

## **Summary Observation**

The average cost per inmate ranged from \$26,160 at the North Central Correctional Facility – Rockwell City to \$69,259 at the Iowa Medical and Classification Center – Oakdale for the year ended June 30, 2023. The average cost per inmate has increased over the past year, with the average cost per inmate for the year ended June 30, 2023, increasing from the prior year for six of the nine Facilities and decreasing from the prior year for three of the nine Facilities. Five of the nine Facilities saw an increase in average number of inmates, while one of the nine Facilities saw no change and three of the Facilities saw a decrease in the average number of inmates. The average number of employees slightly increased over the prior year.

Over the last five fiscal years, total General Fund expenditures increased 9.64%, from \$278,800,418 for the year ended June 30, 2019, to \$305,695,750 for the year ended June 30, 2023, the average number of inmates decreased 4.75%, from 8,508 to 8,104, and the average daily cost per inmate increased 15.11%, from \$89.78 to \$103.35.

**Iowa Department of Corrections**

## **Schedules**

Institutions Under the Control of the Iowa Department of Corrections

Average Cost Per Inmate by Institution  
(Unaudited)

For the Last Five Fiscal Years

	Year ended June 30, 2019			
	Average Number of Inmates	Average Number of Employees	Average Cost per Inmate	Average Daily Cost per Inmate
Iowa State Penitentiary - Fort Madison	725	366	\$ 57,713	\$ 158.12
Anamosa State Penitentiary	989	296	33,718	92.38
Iowa Medical and Classification Center - Oakdale	977	477	57,030	156.25
Mount Pleasant Correctional Facility	987	223	26,311	72.09
Clarinda Correctional Facility	996	214	25,927	71.03
North Central Correctional Facility - Rockwell City	468	92	23,765	65.11
Iowa Correctional Institution for Women - Mitchellville	728	200	33,418	91.56
Newton Correctional Facility	1,306	246	22,697	62.18
Fort Dodge Correctional Facility	1,332	260	23,280	63.78
Total	8,508	2,374	\$ 32,769	\$ 89.78

Year ended June 30, 2020				Year ended June 30, 2021			
Average Number of Inmates	Average Number of Employees	Average Cost per Inmate	Average Daily Cost per Inmate	Average Number of Inmates	Average Number of Employees	Average Cost per Inmate	Average Daily Cost per Inmate
708	371	\$ 61,673	\$ 168.51	712	364	\$ 60,627	\$ 166.10
986	295	34,340	93.83	918	289	37,867	103.75
923	486	63,143	172.52	809	478	72,886	199.69
975	230	27,368	74.78	880	226	31,056	85.08
980	221	26,769	73.14	949	213	28,381	77.76
487	94	23,325	63.73	436	92	26,415	72.37
714	200	34,670	94.73	582	202	42,526	116.51
1,292	251	23,440	64.04	1,099	243	29,312	80.31
1,255	264	25,348	69.26	1,142	254	28,193	77.24
8,320	2,412	\$ 34,480	\$ 94.21	7,527	2,361	\$ 38,772	\$ 106.22

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Institutions Under the Control of the Iowa Department of Corrections

Average Cost Per Inmate by Institution  
(Unaudited)

For the Last Five Fiscal Years

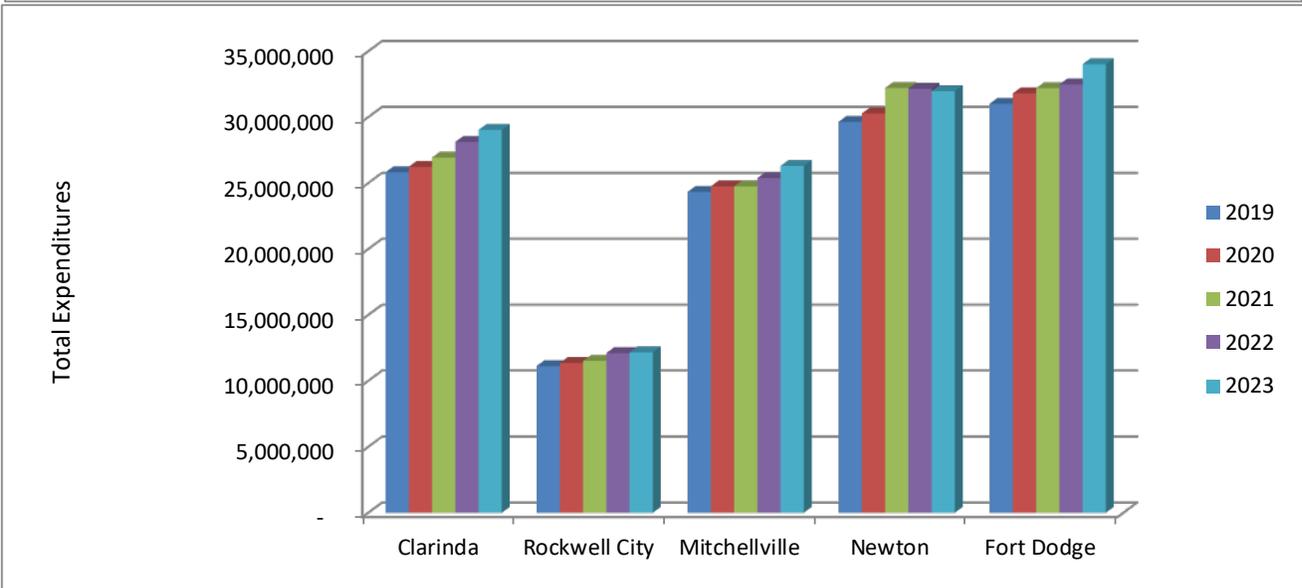
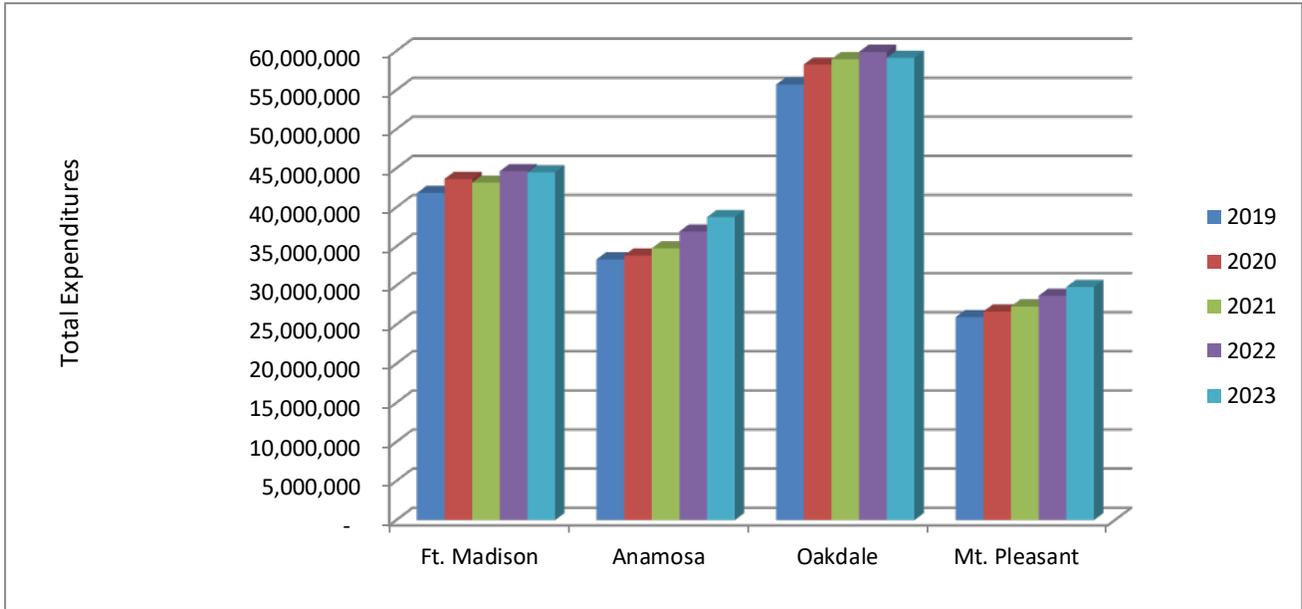
	Year ended June 30, 2022			
	Average Number of Inmates	Average Number of Employees	Average Cost per Inmate	Average Daily Cost per Inmate
Iowa State Penitentiary - Fort Madison	727	364	\$ 61,388	\$ 168.19
Anamosa State Penitentiary	871	280	42,382	116.11
Iowa Medical and Classification Center - Oakdale	889	473	67,374	184.59
Mount Pleasant Correctional Facility	1,048	234	27,382	75.02
Clarinda Correctional Facility	977	219	28,782	78.85
North Central Correctional Facility- Rockwell City	486	92	24,911	68.25
Iowa Correctional Institution for Women - Mitchellville	647	199	39,226	107.47
Newton Correctional Facility	1,210	244	26,568	72.79
Fort Dodge Correctional Facility	1,246	247	26,074	71.43
Total	8,101	2,352	\$ 37,079	\$ 101.59

Year ended June 30, 2023			
Average Number of Inmates	Average Number of Employees	Average Cost per Inmate	Average Daily Cost per Inmate
727	375	\$ 61,190	\$ 167.64
945	289	41,015	112.37
854	476	69,259	189.75
1,083	244	27,533	75.43
986	230	29,445	80.67
465	95	26,160	71.67
665	206	39,554	108.37
1,216	245	26,290	72.03
1,163	248	29,249	80.14
8,104	2,408	\$ 37,722	\$ 103.35

Institutions Under the Control of the Iowa Department of Corrections

Average Cost Per Inmate by Institution  
Total Expenditures  
(Unaudited)

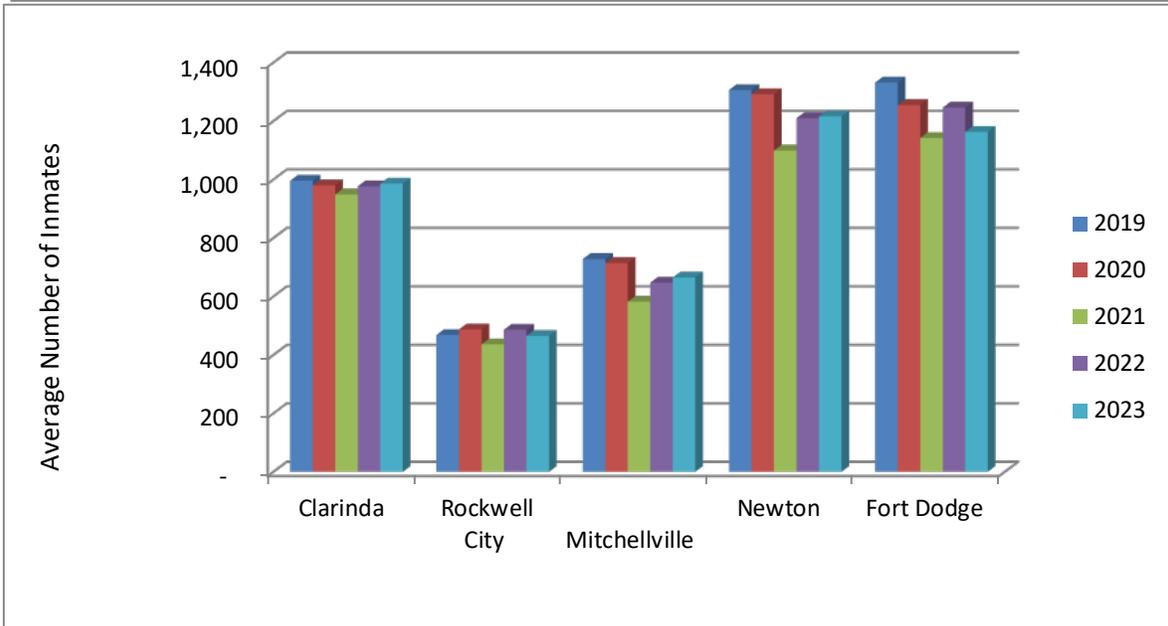
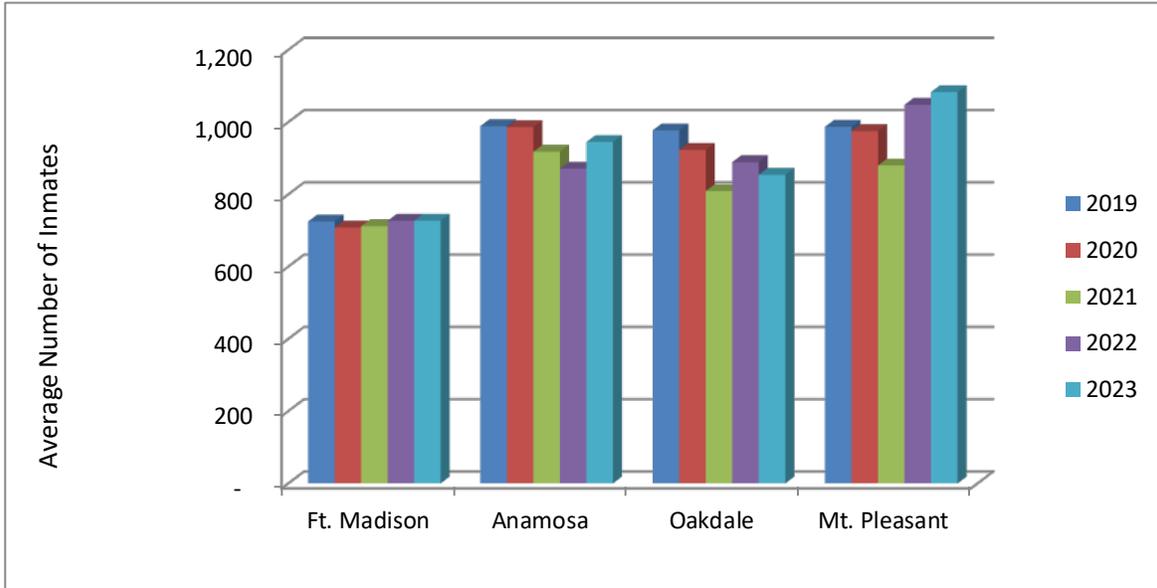
For the Last Five Fiscal Years



Institutions Under the Control of the Iowa Department of Corrections

Average Cost Per Inmate by Institution  
 Average Number of Inmates  
 (Unaudited)

For the Last Five Fiscal Years

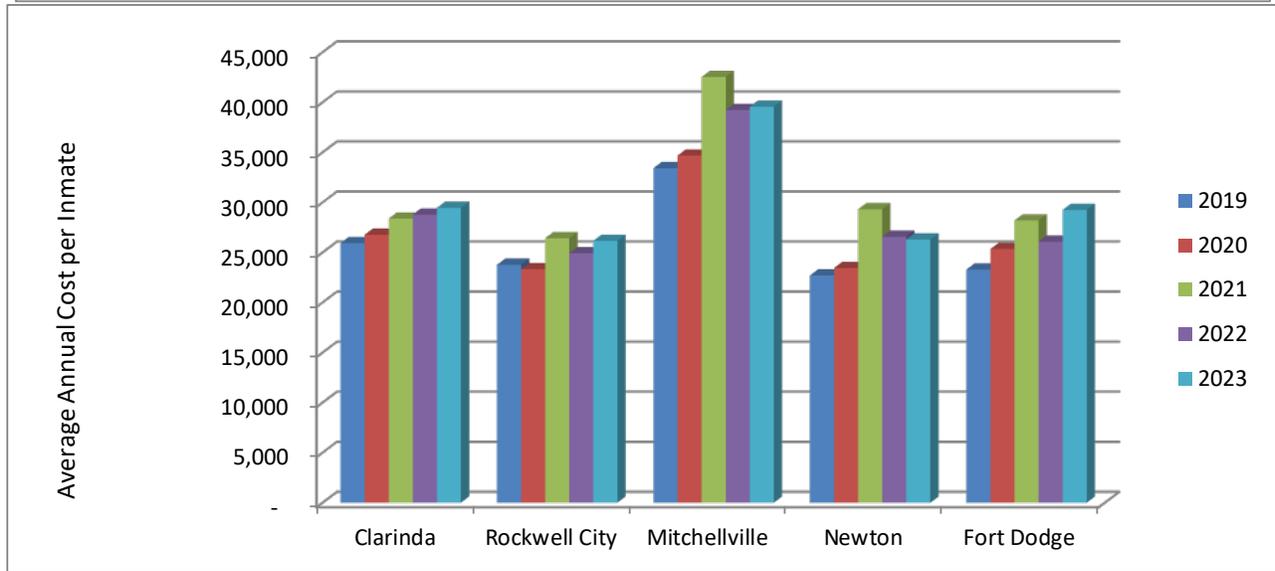
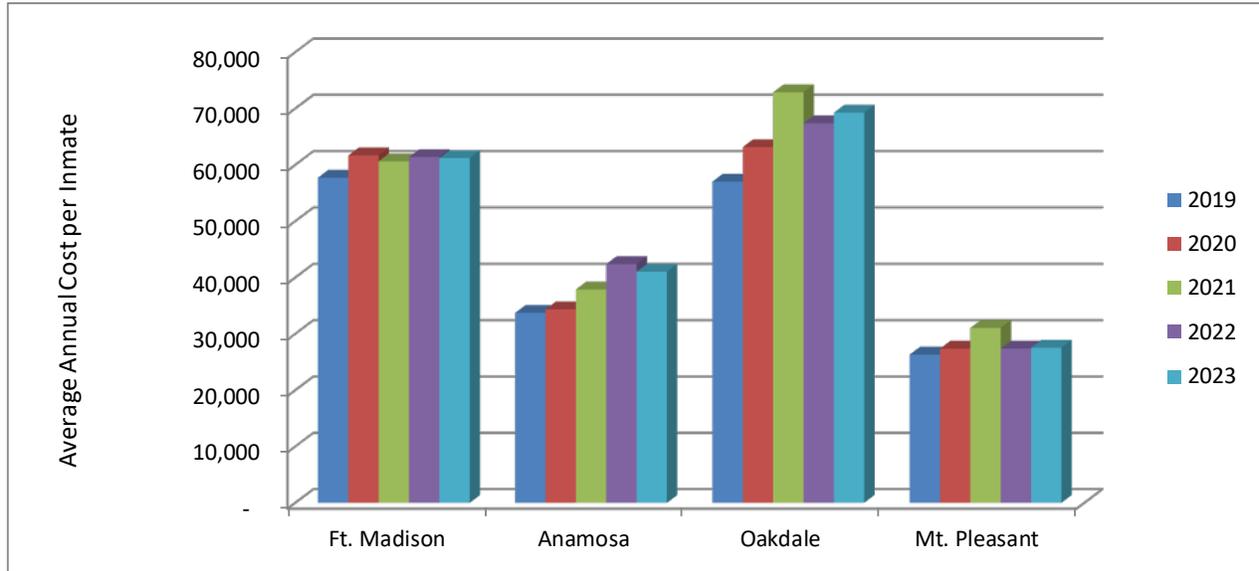


**Iowa Department of Corrections**

Institutions Under the Control of the Iowa Department of Corrections

Average Cost Per Inmate by Institution  
 Average Annual Cost per Inmate  
 (Unaudited)

For the Last Five Fiscal Years



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Institutions Under the Control of the Iowa Department of Corrections

General Fund Expenditures by Institution  
(Unaudited)

Year ended June 30, 2019

	Iowa State Penitentiary - Fort Madison	Anamosa State Penitentiary	Iowa Medical and Classification Center - Oakdale	Mount Pleasant Correctional Facility
Personal services	\$ 32,615,041	25,923,812	45,952,060	20,420,279
Travel	143,186	89,776	247,527	85,920
Supplies and materials	3,612,664	3,632,293	5,695,358	2,490,439
Contractual services	4,853,373	2,776,690	3,017,162	2,036,127
Capital outlay	305,665	444,627	331,258	548,909
Claims and miscellaneous	307,951	474,327	475,146	387,049
Licenses, permits and refunds	4,124	5,130	-	488
Total	<u>\$ 41,842,004</u>	<u>33,346,655</u>	<u>55,718,511</u>	<u>25,969,211</u>

	Iowa				
Clarinda Correctional Facility	North Central Correctional Facility - Rockwell City	Correctional Institution for Women - Mitchellville	Newton Correctional Facility	Fort Dodge Correctional Facility	Total
19,089,409	8,113,789	18,248,029	22,080,413	23,496,587	215,939,419
126,227	66,188	73,913	122,815	77,014	1,032,566
3,479,090	1,245,711	2,974,342	4,022,392	4,187,823	31,340,112
2,229,658	1,101,134	2,104,462	2,439,141	2,328,999	22,886,746
541,342	371,043	670,913	485,046	477,821	4,176,624
352,817	224,024	256,480	491,907	439,430	3,409,131
4,297	-	-	599	1,182	15,820
25,822,840	11,121,889	24,328,139	29,642,313	31,008,856	278,800,418

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Institutions Under the Control of the Iowa Department of Corrections

General Fund Expenditures by Institution  
(Unaudited)

Year ended June 30, 2020

	Iowa State Penitentiary - Fort Madison	Anamosa State Penitentiary	Iowa Medical and Classification Center - Oakdale	Mount Pleasant Correctional Facility
Personal services	\$ 33,314,380	26,612,441	47,703,689	21,243,967
Travel	109,539	76,807	223,127	83,111
Supplies and materials	3,430,776	3,609,735	6,327,634	2,593,623
Contractual services	4,268,541	2,789,612	3,115,720	2,045,242
Capital outlay	2,215,359	282,043	294,620	297,368
Claims and miscellaneous	294,827	468,913	607,133	409,298
Licenses, permits and refunds	4,085	4,283	-	349
Total	<u>\$ 43,637,507</u>	<u>33,843,834</u>	<u>58,271,923</u>	<u>26,672,958</u>

	Iowa					
Clarinda Correctional Facility	North Central Correctional Facility - Rockwell City	Correctional Institution for Women - Mitchellville	Newton Correctional Facility	Fort Dodge Correctional Facility		Total
19,948,278	8,396,734	18,937,129	23,065,330	24,314,824		223,536,772
92,673	53,048	58,325	81,711	65,657		843,998
3,260,979	1,375,068	2,901,936	3,573,920	4,537,214		31,610,885
2,287,977	1,018,769	2,449,531	2,561,226	2,078,724		22,615,342
292,254	278,588	123,815	419,867	391,650		4,595,564
353,292	237,164	283,382	581,837	422,195		3,658,041
-	-	-	61	1,790		10,568
<b>26,235,453</b>	<b>11,359,371</b>	<b>24,754,118</b>	<b>30,283,952</b>	<b>31,812,054</b>		<b>286,871,170</b>

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Institutions Under the Control of the Iowa Department of Corrections

General Fund Expenditures by Institution  
(Unaudited)

Year ended June 30, 2021

	Iowa State Penitentiary - Fort Madison	Anamosa State Penitentiary	Iowa Medical and Classification Center - Oakdale	Mount Pleasant Correctional Facility
Personal services	\$ 33,718,772	27,283,942	48,850,776	21,700,484
Travel	128,228	98,258	204,332	66,494
Supplies and materials	3,883,923	3,573,084	5,966,043	2,306,628
Contractual services	4,391,097	2,996,782	3,407,305	2,486,565
Capital outlay	825,167	466,942	178,361	414,310
Claims and miscellaneous	215,495	343,027	358,128	354,189
Licenses, permits and refunds	3,890	-	-	540
Total	<u>\$ 43,166,572</u>	<u>34,762,035</u>	<u>58,964,945</u>	<u>27,329,210</u>

Iowa					
Clarinda Correctional Facility	North Central Correctional Facility - Rockwell City	Correctional Institution for Women - Mitchellville	Newton Correctional Facility	Fort Dodge Correctional Facility	Total
20,231,154	8,529,398	19,474,860	23,935,801	24,741,706	228,466,893
110,712	56,242	81,953	114,149	68,950	929,318
3,356,408	1,161,420	2,359,219	3,623,977	3,838,548	30,098,620
2,696,280	1,197,376	2,269,865	3,590,187	2,279,537	25,326,928
207,878	388,455	326,957	468,807	943,605	4,220,482
327,860	183,910	237,010	480,556	323,507	2,823,682
3,623	-	-	62	991	9,106
26,933,915	11,516,801	24,749,864	32,213,539	32,196,844	291,833,725

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Institutions Under the Control of the Iowa Department of Corrections

General Fund Expenditures by Institution  
(Unaudited)

Year ended June 30, 2022

	Iowa State Penitentiary - Fort Madison	Anamosa State Penitentiary	Iowa Medical and Classification Center - Oakdale	Mount Pleasant Correctional Facility
Personal services	\$ 34,360,582	28,008,320	48,980,781	22,632,808
Travel	156,264	141,743	267,066	86,202
Supplies and materials	4,057,094	4,307,145	5,899,083	2,745,781
Contractual services	4,919,804	3,700,847	4,274,420	2,541,316
Capital outlay	862,586	494,981	180,671	267,200
Claims and miscellaneous	264,802	260,255	293,269	421,776
Licenses, permits and refunds	7,660	1,015	20	910
Total	<u>\$ 44,628,792</u>	<u>36,914,306</u>	<u>59,895,310</u>	<u>28,695,993</u>

	Iowa					
Clarinda Correctional Facility	North Central Correctional Facility - Rockwell City	Correctional Institution for Women - Mitchellville	Newton Correctional Facility	Fort Dodge Correctional Facility		Total
20,304,205	8,744,770	19,747,380	23,638,070	24,704,520		231,121,436
160,579	89,382	80,175	133,676	132,129		1,247,216
3,639,924	1,703,454	2,372,741	4,070,886	4,425,698		33,221,806
3,388,410	1,199,527	2,423,985	3,303,704	2,322,202		28,074,215
273,691	152,300	553,633	539,673	517,967		3,842,702
348,668	217,381	197,818	461,473	378,386		2,843,828
4,540	-	3,500	117	6,898		24,660
28,120,017	12,106,814	25,379,232	32,147,599	32,487,800		300,375,863

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Institutions Under the Control of the Iowa Department of Corrections

General Fund Expenditures by Institution  
(Unaudited)

Year ended June 30, 2023

	Iowa State Penitentiary - Fort Madison	Anamosa State Penitentiary	Iowa Medical and Classification Center - Oakdale	Mount Pleasant Correctional Facility
Personal services	\$ 33,854,893	28,852,288	48,981,826	23,327,960
Travel	205,937	124,463	280,514	78,083
Supplies and materials	4,235,730	5,012,865	5,443,173	3,259,642
Contractual services	5,185,062	3,824,187	3,735,163	2,477,528
Capital outlay	757,242	562,902	395,584	265,550
Claims and miscellaneous	240,059	381,279	310,887	409,677
Licenses, permits and refunds	6,340	1,285	-	175
Total	<u>\$ 44,485,263</u>	<u>38,759,269</u>	<u>59,147,147</u>	<u>29,818,615</u>

Clarinda Correctional Facility	North Central Correctional Facility - Rockwell City	Iowa			Total
		Correctional Institution for Women - Mitchellville	Newton Correctional Facility	Fort Dodge Correctional Facility	
21,103,992	8,416,232	19,997,164	23,472,052	24,526,966	232,533,373
143,956	76,796	72,273	126,276	129,204	1,237,502
3,825,417	1,943,945	2,899,740	4,852,035	5,114,798	36,587,345
3,290,900	1,277,038	2,504,242	2,419,275	2,523,457	27,236,852
300,877	216,719	589,722	701,229	1,352,159	5,141,984
364,971	233,560	240,431	396,955	357,462	2,935,281
2,280	-	-	268	13,065	23,413
29,032,393	12,164,290	26,303,572	31,968,090	34,017,111	305,695,750

Institutions Under the Control of the Iowa Department of Corrections

Inmate Population Statistics  
(Unaudited)

Year ended June 30, 2023

	Iowa State Penitentiary - Fort Madison	Anamosa State Penitentiary	Iowa Medical and Classification Center - Oakdale	Mount Pleasant Correctional Facility
Population beginning of year	748	955	1,007	1,145
Increases:				
Admissions and transfers in	340	564	4,337	1,414
Decreases:				
Deaths	2	1	18	1
Discharged - Expiration of sentence	17	43	88	124
Paroled to Detainer - INS	-	-	-	3
Paroled to Detainer - Iowa	-	1	2	18
Paroled to Detainer - Out of state	1	-	3	8
Paroled to Detainer - U.S. Marshall	1	10	-	4
Paroled with immediate discharge	-	4	2	23
Parole granted	-	30	39	331
Probation granted - Non shock	-	1	-	-
Probation - Reconsideration of sentence	-	-	4	15
Released to OWI continuum	-	-	31	1
Released to special sentence	1	8	17	29
Returned to sending jurisdiction	1	1	95	-
Terminated by appeal - Conviction overturned	-	1	-	-
Work release granted	-	45	31	380
Work Unit - Case Manager to Case Manager	1	6	159	2
Work Unit - Hospital Appt. Holdover to Prison	-	1	24	1
Work Unit - Field to Field	-	-	-	-
Work Unit - Prison to/from Field	-	-	1	-
Work Unit - Prison to escape	-	-	1	-
Work Unit - Prison to corrections/interstate compact	3	-	-	1
Work Unit - Prison to Hospital Appt. Holdover	2	-	2	-
Work Unit - Prison to prison	308	365	3,845	530
Work Unit - Prison to/from residential	-	-	1	-
Work Unit - Prison to stayed under appeal	-	-	5	1
Total released	337	517	4,368	1,472
Population end of year	751	1,002	976	1,087
Average number of inmates	727	945	854	1,083

	Iowa				
Clarinda Correctional Facility	North Central Correctional Facility - Rockwell City	Correctional Institution for Women - Mitchellville	Newton Correctional Facility	Fort Dodge Correctional Facility	
1,057	495	698	1,317	1,253	
860	642	1,256	927	976	
-	1	-	-	2	
54	39	47	107	80	
5	1	-	11	8	
9	-	14	7	31	
10	-	5	4	29	
16	-	1	4	42	
9	10	29	19	22	
275	259	275	294	264	
-	1	-	-	-	
2	7	9	7	5	
1	-	6	59	-	
9	5	2	101	13	
1	-	1	31	-	
-	-	-	3	1	
174	182	122	109	166	
-	3	2	2	3	
16	-	-	1	3	
1	-	-	-	-	
-	-	-	5	-	
-	-	-	1	-	
-	-	-	-	-	
86	-	-	-	-	
281	139	780	281	380	
-	-	-	4	-	
1	-	2	-	-	
950	647	1,295	1,050	1,049	
967	490	659	1,194	1,180	
986	465	665	1,216	1,163	

June 30, 2023

**Findings Reported in the State’s Single Audit Report:**

No matters were reported.

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

No matters were reported.

**Other Findings Related to Internal Control:**

No matters were noted.

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

No matters were noted.

**Staff:**

Questions or requests for further assistance should be directed to:

Brian R. Brustkern, CPA, Deputy  
Gwen D. Fangman, CPA, Manager  
William R. Bamber, CPA, Senior Auditor  
Brandon L. Weddell, Staff Auditor

Findings and Recommendations for the Anamosa State Penitentiary

June 30, 2023

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

No matters were reported.

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

No matters were reported.

**Other Findings Related to Internal Control:**

No matters were noted.

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

No matters were noted.

**Staff:**

Questions or requests for further assistance should be directed to:

Brian R. Brustkern, CPA, Deputy  
Gwen D. Fangman, CPA, Manager  
Matthew W. Beerman, Staff Auditor

June 30, 2023

**Findings Reported in the State’s Single Audit Report:**

No matters were reported.

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

No matters were reported.

**Other Findings Related to Internal Control:**

- 1) Segregation of Duties – Management is responsible for establishing and maintaining internal control. A good system of internal control provides for adequate segregation of duties so the authorization, custody, recording of transactions and reconciling accounts are not under the control of the same employee. This segregation of duties helps to prevent losses from employee error or dishonesty. Due to staff reassignments, the duties of receiving collections and sales receipts, depositing receipts and reconciling bank statements were performed by the same individual.

Recommendation – The Iowa Medical and Classification Center should review its control procedures to obtain the maximum internal control possible under the circumstances utilizing currently available staff to provide additional control through review of financial transactions, reconciliations and reports.

Response – IMCC has hired a full time accounting clerk to resolve the issue.

Conclusion – Response accepted.

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

No matters were noted.

**Staff:**

Questions or requests for further assistance should be directed to:

Brian R. Brustkern, CPA, Deputy  
Gwen D. Fangman, CPA, Manager  
William J. Sallen, CPA, Senior Auditor

Findings and Recommendations for Mount Pleasant Correctional Facility

June 30, 2023

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

No matters were reported.

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

No matters were reported.

**Other Findings Related to Internal Control:**

No matters were noted.

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

No matters were noted.

**Staff:**

Questions or requests for further assistance should be directed to:

Brian R. Brustkern, CPA, Deputy  
Gwen D. Fangman, CPA, Manager  
William R. Bamber, CPA, Senior Auditor

June 30, 2023

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

No matters were reported.

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

No matters were reported.

**Other Findings Related to Internal Control:**

No matters were noted.

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

No matters were noted.

**Staff:**

Questions or requests for further assistance should be directed to:

Brian R. Brustkern, CPA, Deputy  
Karen L. Brustkern, CPA, Manager  
Karen J. Kibbe, CPA, Senior Auditor II  
Laurel P. Hoogensen, Senior Auditor  
Amila Tursunovic, Staff Auditor

June 30, 2023

**Findings Reported in the State’s Single Audit Report:**

No matters were reported.

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

No matters were reported.

**Other Findings Related to Internal Control:**

No matters were noted.

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

No matters were noted.

**Staff:**

Questions or requests for further assistance should be directed to:

Brian R. Brustkern, CPA, Deputy  
Lesley R. Geary, CPA, Manager  
Miranda L Hoch, Staff Auditor

June 30, 2023

**Findings Reported in the State’s Single Audit Report:**

No matters were reported.

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

No matters were reported.

**Other Findings Related to Internal Control:**

No matters were noted.

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

- 1) Targeted Small Businesses – Chapter 73.16 of the Code of Iowa requires the Director of each state agency or department of state government (state agency) having purchasing authority, in cooperation with the Targeted Small Business (TSB) Marketing and Compliance Manager of the Iowa Economic Development Authority (IEDA), to establish a procurement goal for certified targeted small businesses each fiscal year. The procurement goal shall include the procurement of goods and services, including construction, but excluding utility services. The goal shall be stated in terms of a dollar amount and at a level exceeding the procurement levels from certified targeted small businesses during the previous fiscal year.

Departments with an established TSB procurement goal are required to report the dollar amount of purchases from certified targeted small businesses to the TSB Marketing and Compliance Manager of the IEDA within fifteen business days following the end of each calendar quarter.

The TSB procurement goal for the Department for fiscal year 2023 was not set at a level exceeding fiscal year 2022 actual TSB spending. In addition, the Department did not provide one of the four required quarterly reports to the TSB Marketing and Compliance Manager of the IEDA within fifteen business days as required.

Recommendation – The Department should establish a dollar amount procurement level exceeding the previous fiscal year actual targeted small business procurements or seek Legislation to change this statutory requirement. In addition, the Department should ensure quarterly reports are submitted to the TSB Marketing and Compliance Manager of the IEDA within fifteen business days, as required.

Response – ICIW had a misunderstanding of what was communicated to us regarding the TSB spending goal in fiscal year 2022. ICIW fully understands this requirement now and will set the goal accordingly.

Staff were working on other fiscal year end duties and timely filing of the quarterly TSB report was missed. It will be added to the calendar to ensure it isn’t missed in the future.

Conclusion – Response accepted.

**Staff:**

Questions or requests for further assistance should be directed to:

Brian R. Brustkern, CPA, Deputy  
Janet K. Mordvedt, CPA, Manager  
Kerillos M. Hana, Staff Auditor

Findings and Recommendations for the Newton Correctional Facility

June 30, 2023

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

No matters were reported.

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

No matters were reported.

**Other Findings Related to Internal Control:**

No matters were noted.

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

No matters were noted.

**Staff:**

Questions or requests for further assistance should be directed to:

Brian R. Brustkern, CPA, Deputy  
Lesley R. Geary, CPA, Manager  
Miranda L. Hoch, Staff Auditor

Findings and Recommendations for the Fort Dodge Correctional Facility

June 30, 2023

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

No matters were reported.

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

No matters were reported.

**Other Findings Related to Internal Control:**

No matters were noted.

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

No matters were noted.

**Staff:**

Questions or requests for further assistance should be directed to:

Brian R. Brustkern, CPA, Deputy  
Janet K. Mordvedt, CPA, Manager  
Nolen R. Schultz, Staff Auditor