



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

NEWS RELEASE

Contact: Pam Bormann
515/281-5834

FOR RELEASE

March 10, 2026

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, 2024.

FINANCIAL HIGHLIGHTS:

The average cost per inmate at the nine institutions under the control of the Iowa Department of Corrections ranged from \$27,020 at the Newton Correctional Facility to \$68,021 at the Iowa Medical and Classification Center – Oakdale for the year ended June 30, 2024. General Fund expenditures for the nine institutions totaled approximately \$313.8 million for the year ended June 30, 2024, an increase of approximately \$8.0 million, or 2.6%, over the year ended June 30, 2023. General Fund expenditures increased 9.4% during the five-year period ended June 30, 2024. The average daily cost per inmate of \$102.55 for the year ended June 30, 2024, was 8.85% more than the average daily cost per inmate of \$94.21 for the year ended June 30, 2020. The average number of inmates increased 0.47% over the five-year period, from 8,320 for the year ended June 30, 2020 to 8,359 for the year ended June 30, 2024.

AUDIT FINDINGS:

Sand reported six findings related to the receipt and disbursement of taxpayer funds at three of the nine Institutions. They are found on pages 28 through 37 of this report. The findings address a lack of segregation of duties, the lack of bank reconciliations for several months and a lack of procedures to submit timely quarterly targeted small business reports in accordance with the Code of Iowa. Sand provided the Institutions with recommendations to address each of these findings.

Two of 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](#).

###

**COMBINED REPORT ON THE INSTITUTIONS UNDER THE
CONTROL OF THE IOWA DEPARTMENT OF CORRECTIONS
SCHEDULES
FINDINGS AND RECOMMENDATIONS**

JUNE 30, 2024

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

February 26, 2026

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, 2024. This report includes findings pertaining to the institutions' internal control and compliance with statutory requirements and other matters which resulted from the fiscal year 2024 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". The signature is stylized and cursive.

Rob Sand
Auditor of State

Table of Contents

		<u>Page</u>
Auditor of State’s Report		3
Overview		4-5
Schedules:	<u>Schedule</u>	
Average Cost Per Inmate by Institution – Fiscal Years 2020 through 2024	1	8-11
Average Cost Per Inmate by Institution – Graphs:		
Total Expenditures		12
Average Number of Inmates		13
Average Annual Cost per Inmate		15
General Fund Expenditures by Institution – 2020	2	16-17
General Fund Expenditures by Institution – 2021	3	18-19
General Fund Expenditures by Institution – 2022	4	20-21
General Fund Expenditures by Institution – 2023	5	22-23
General Fund Expenditures by Institution – 2024	6	24-25
Inmate Population Statistics – 2024	7	26-27
Findings and Recommendations:		
Iowa State Penitentiary – Fort Madison		28
Anamosa State Penitentiary		29
Iowa Medical and Classification Center – Oakdale		30-31
Mount Pleasant Correctional Facility		32
Clarinda Correctional Facility		33
North Central Correctional Facility – Rockwell City		34
Iowa Correctional Institution for Women – Mitchellville		35
Newton Correctional Facility		36
Fort Dodge Correctional Facility		37



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

February 26, 2026

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, 2024.

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 and compliance with statutory requirements and other matters. 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, 2024 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, 31, 32, 33, 34, 35, 36 and 37, and they are available to discuss these matters with you.

A handwritten signature in black ink that reads "Pam Bormann".

Pam Bormann, 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, 2024 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. Payments made to the Iowa Department of Administrative Services Depreciation Revolving Fund are reported as capital outlay.
- (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 \$27,020 at the Newton Correctional Facility to \$68,021 at the Iowa Medical and Classification Center – Oakdale for the year ended June 30, 2024. The average cost per inmate has slightly increased from the past year, with the average cost per inmate for the year ended June 30, 2024, increasing over the prior year for five of the nine Facilities and decreasing from the prior year for four of the nine Facilities. Eight of the nine Facilities saw an increase in average number of inmates, while one of the nine Facilities saw a decrease in the average number of inmates. The average number of employees slightly increased from the prior year.

Over the last five fiscal years, total General Fund expenditures increased 9.4%, from \$286,871,170 for the year ended June 30, 2020, to \$313,737,597 for the year ended June 30, 2024, the average number of inmates increased 0.47%, from 8,320 to 8,359, and the average daily cost per inmate increased 8.85%, from \$94.21 to \$102.55.

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, 2020			
	Average Number of Inmates	Average Number of Employees	Average Cost per Inmate	Average Daily Cost per Inmate
Iowa State Penitentiary - Fort Madison	708	371	\$ 61,673	\$ 168.51
Anamosa State Penitentiary	986	295	34,340	93.83
Iowa Medical and Classification Center - Oakdale	923	486	63,143	172.52
Mount Pleasant Correctional Facility	975	230	27,368	74.78
Clarinda Correctional Facility	980	221	26,769	73.14
North Central Correctional Facility - Rockwell City	487	94	23,325	63.73
Iowa Correctional Institution for Women - Mitchellville	714	200	34,670	94.73
Newton Correctional Facility	1,292	251	23,440	64.04
Fort Dodge Correctional Facility	1,255	264	25,348	69.26
Total	8,320	2,412	\$ 34,480	\$ 94.21

Year ended June 30, 2021				Year ended June 30, 2022			
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
712	364	\$ 60,627	\$ 166.10	727	364	\$ 61,388	\$ 168.19
918	289	37,867	103.75	871	280	42,382	116.11
809	478	72,886	199.69	889	473	67,374	184.59
880	226	31,056	85.08	1,048	234	27,382	75.02
949	213	28,381	77.76	977	219	28,782	78.85
436	92	26,415	72.37	486	92	24,911	68.25
582	202	42,526	116.51	647	199	39,226	107.47
1,099	243	29,312	80.31	1,210	244	26,568	72.79
1,142	254	28,193	77.24	1,246	247	26,074	71.43
7,527	2,361	\$ 38,772	\$ 106.22	8,101	2,352	\$ 37,079	\$ 101.59

Institutions Under the Control of the Iowa Department of Corrections

Average Cost Per Inmate by Institution
(Unaudited)

For the Last Five Fiscal Years

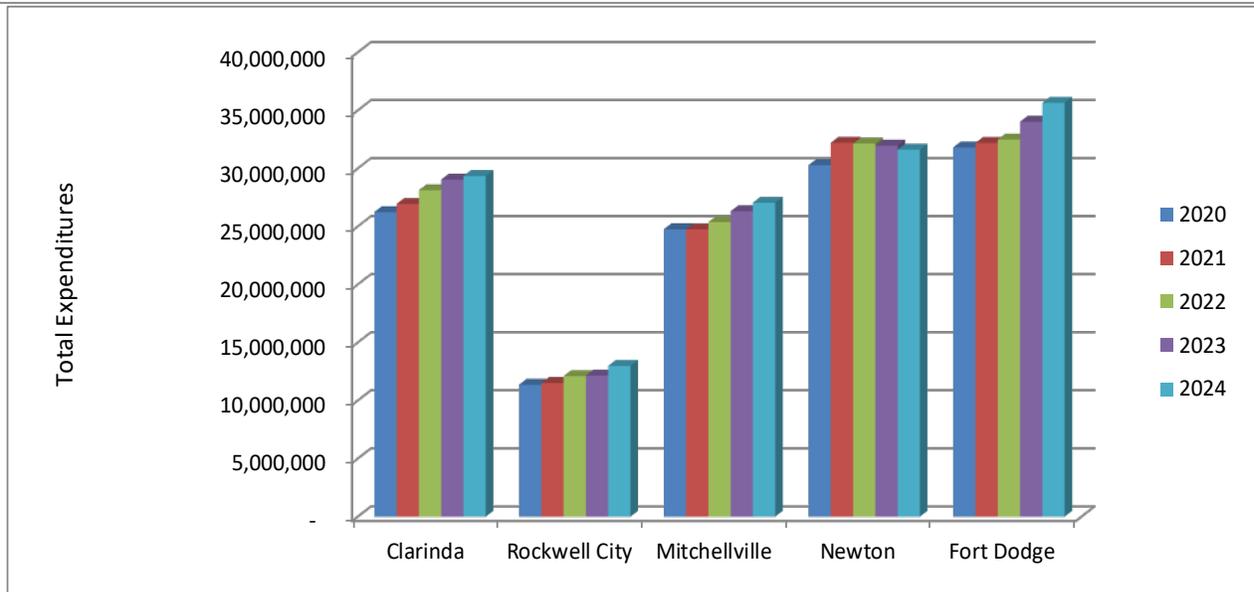
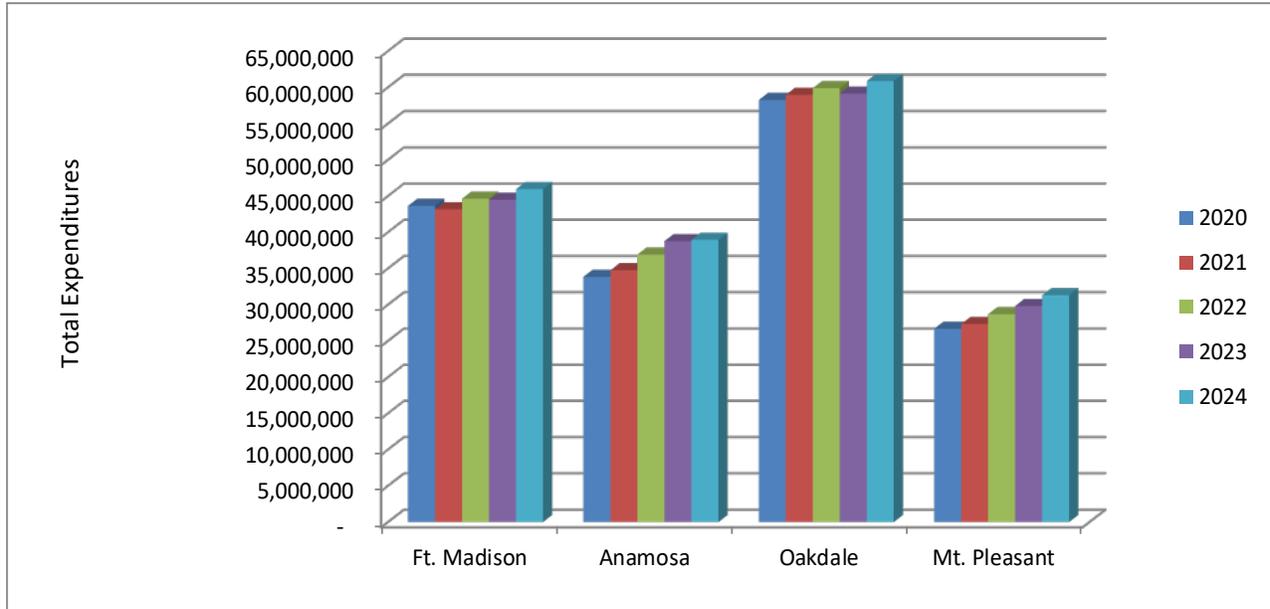
	Year ended June 30, 2023			
	Average Number of Inmates	Average Number of Employees	Average Cost per Inmate	Average Daily Cost per Inmate
Iowa State Penitentiary - Fort Madison	727	375	\$ 61,190	\$ 167.64
Anamosa State Penitentiary	945	289	41,015	112.37
Iowa Medical and Classification Center - Oakdale	854	476	69,259	189.75
Mount Pleasant Correctional Facility	1,083	244	27,533	75.43
Clarinda Correctional Facility	986	230	29,445	80.67
North Central Correctional Facility- Rockwell City	465	95	26,160	71.67
Iowa Correctional Institution for Women - Mitchellville	665	206	39,554	108.37
Newton Correctional Facility	1,216	245	26,290	72.03
Fort Dodge Correctional Facility	1,163	248	29,249	80.14
Total	8,104	2,408	\$ 37,722	\$ 103.35

Year ended June 30, 2024			
Average Number of Inmates	Average Number of Employees	Average Cost per Inmate	Average Daily Cost per Inmate
735	374	\$ 62,515	\$ 170.81
1,068	283	36,472	99.65
895	477	68,021	185.85
1,106	246	28,309	77.35
1,012	227	28,998	79.23
477	99	27,230	74.40
675	208	40,065	109.47
1,170	243	27,020	73.83
1,221	254	29,203	79.79
8,359	2,411	\$ 37,533	\$ 102.55

Institutions Under the Control of the Iowa Department of Corrections

Average Cost Per Inmate by Institution
Total Expenditures
(Unaudited)

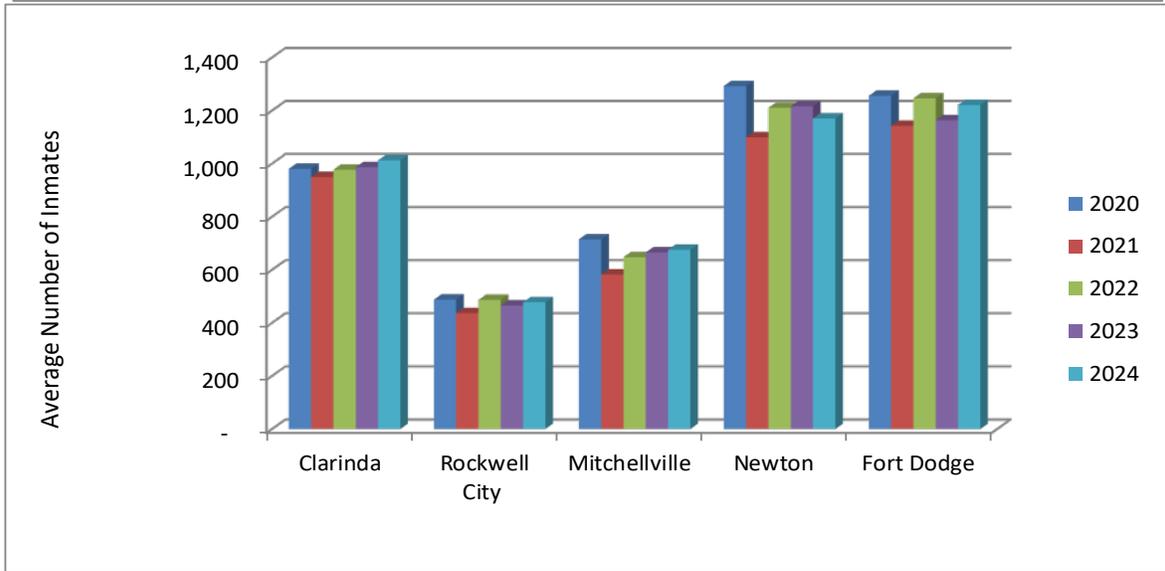
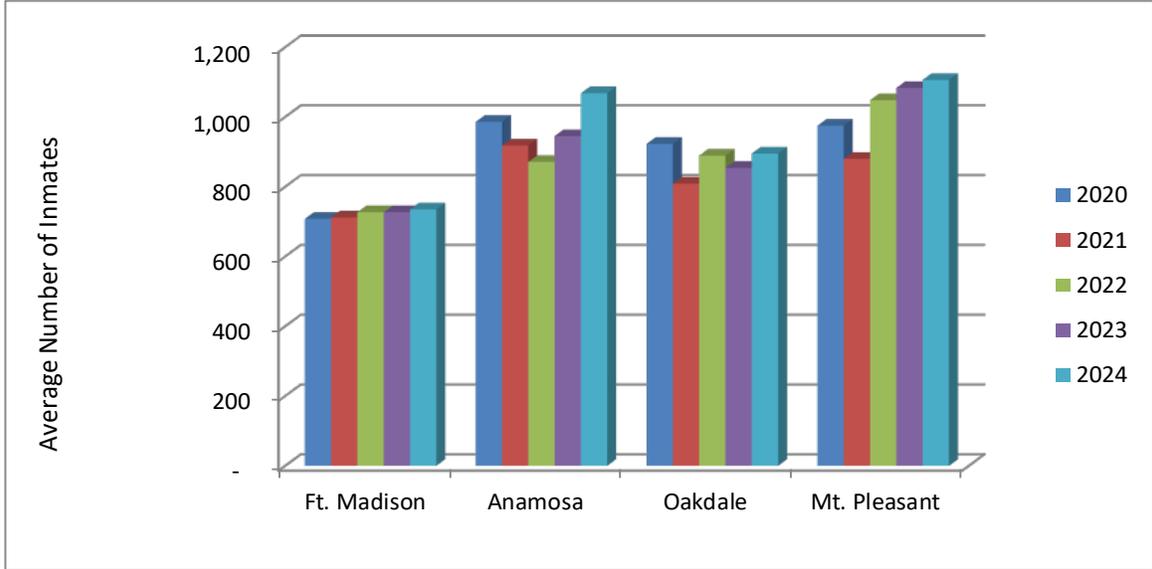
For the Last Five Fiscal Years



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

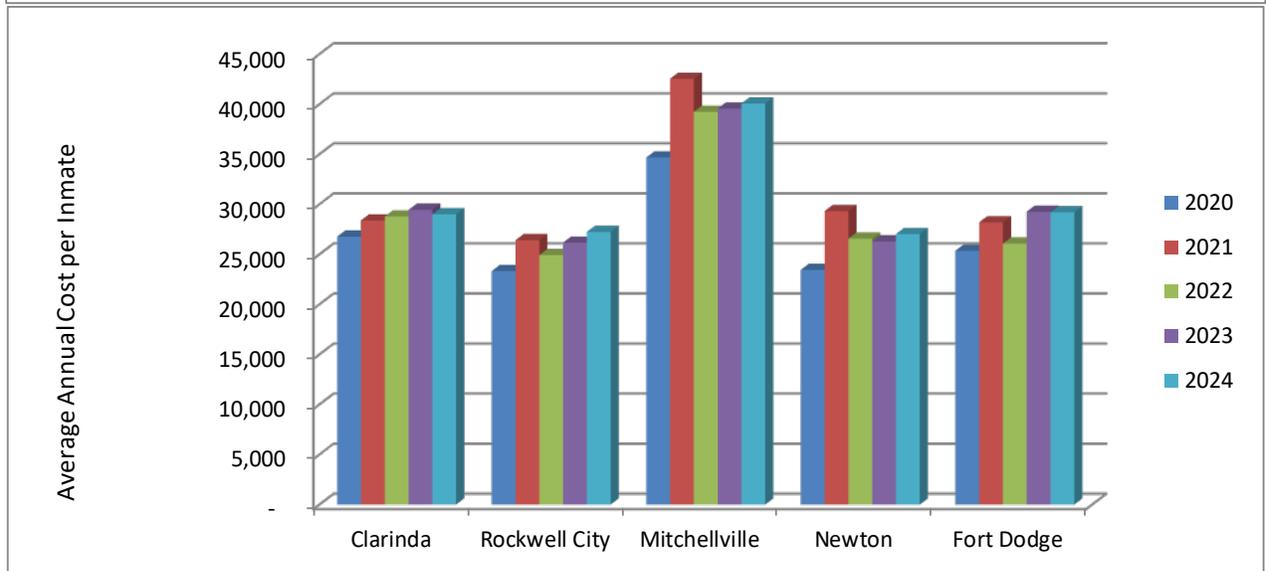
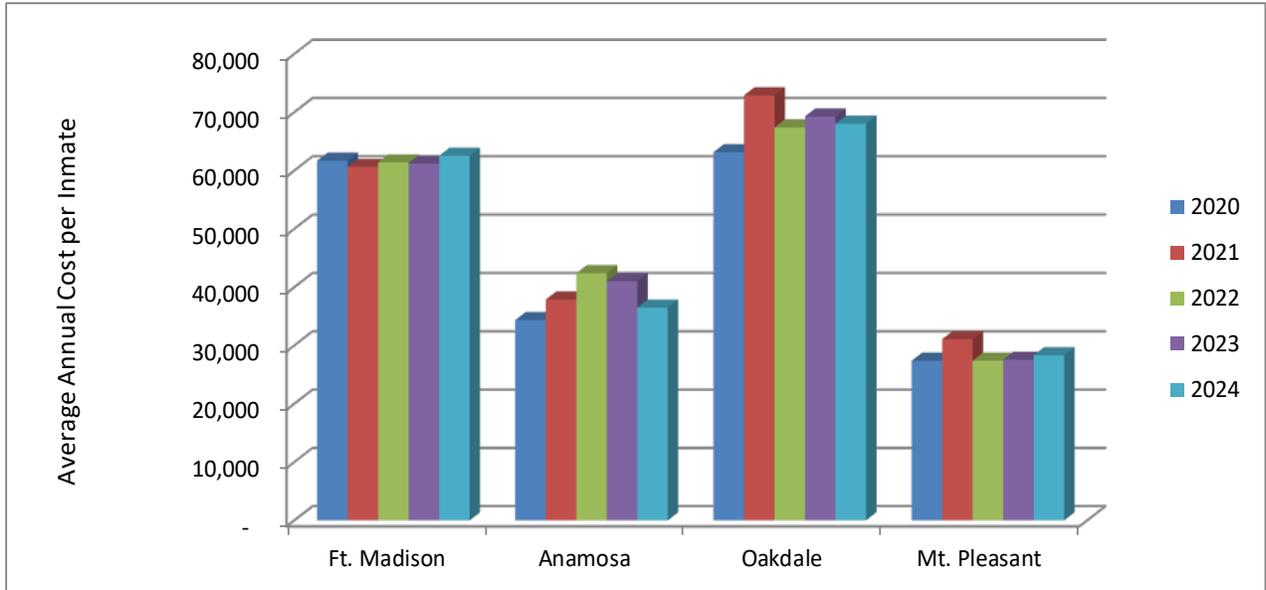


Iowa Department of Corrections

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



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
26,235,453	11,359,371	24,754,118	30,283,952	31,812,054		286,871,170

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	30,069,250
2,696,280	1,197,376	2,269,865	3,590,187	2,279,537	25,314,994
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

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

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>

	Iowa				
Clarinda Correctional Facility	North Central Correctional Facility - Rockwell City	Correctional Institution for Women - Mitchellville	Newton Correctional Facility	Fort Dodge Correctional Facility	Total
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

General Fund Expenditures by Institution
(Unaudited)

Year ended June 30, 2024

	Iowa State Penitentiary - Fort Madison	Anamosa State Penitentiary	Iowa Medical and Classification Center - Oakdale	Mount Pleasant Correctional Facility
Personal services	\$ 34,525,266	29,206,895	50,267,495	24,030,687
Travel	226,139	134,755	151,391	88,236
Supplies and materials	4,421,558	4,864,557	5,533,415	3,743,260
Contractual services	5,382,534	3,906,160	4,085,863	2,404,758
Capital outlay	1,171,872	389,048	472,824	684,136
Claims and miscellaneous	216,343	450,252	365,501	359,068
Licenses, permits and refunds	4,773	-	2,521	75
Total	\$ 45,948,485	38,951,667	60,879,010	31,310,220

	Iowa				
Clarinda Correctional Facility	North Central Correctional Facility - Rockwell City	Correctional Institution for Women - Mitchellville	Newton Correctional Facility	Fort Dodge Correctional Facility	Total
21,371,959	8,550,864	20,953,922	23,975,798	25,755,734	238,638,620
50,207	85,615	100,488	113,322	189,793	1,139,946
4,161,183	2,620,647	2,986,303	3,768,595	5,357,208	37,456,726
3,082,756	1,335,317	2,368,873	2,555,426	3,283,331	28,405,018
312,335	147,975	388,212	799,489	679,239	5,045,130
365,601	248,034	243,187	401,016	378,278	3,027,280
1,785	37	2,880	93	12,701	24,865
<u>29,345,826</u>	<u>12,988,489</u>	<u>27,043,865</u>	<u>31,613,739</u>	<u>35,656,284</u>	<u>313,737,585</u>

Institutions Under the Control of the Iowa Department of Corrections

Inmate Population Statistics
(Unaudited)

Year ended June 30, 2024

	Iowa State Penitentiary - Fort Madison	Anamosa State Penitentiary	Iowa Medical and Classification Center - Oakdale	Mount Pleasant Correctional Facility
Population beginning of year	751	1,002	976	1,087
Increases:				
Admissions and transfers in	219	575	4,581	1,473
Decreases:				
Deaths	5	3	10	-
Discharged - Expiration of sentence	48	56	109	119
Paroled to Detainer - INS	-	2	3	1
Paroled to Detainer - Iowa	-	2	3	5
Paroled to Detainer - Out of state	-	5	3	9
Paroled to Detainer - U.S. Marshall	2	11	5	2
Paroled with immediate discharge	-	21	4	40
Parole granted	-	47	46	393
Probation - Reconsideration of sentence	-	3	3	12
Released to OWI continuum	-	-	29	1
Released to special sentence	-	4	15	18
Returned to sending jurisdiction	-	-	101	-
Terminated by appeal - Conviction overturned	1	-	1	2
Terminated by court	-	-	5	-
Work release granted	-	56	23	405
Work Unit - Case Manager to Case Manager	-	1	97	-
Work Unit - Hospital Appt. Holdover to Prison	-	1	38	-
Work Unit - Prison to/from Field	1	-	-	1
Work Unit - Prison to corrections/interstate compact	1	-	-	-
Work Unit - Prison to Hospital Appt. Holdover	-	2	3	2
Work Unit - Prison to prison	169	226	4,054	516
Work Unit - Prison to/from residential	-	-	1	-
Work Unit - Prison to stayed under appeal	-	-	8	3
Total released	227	440	4,561	1,529
Population end of year	743	1,137	996	1,031
Average number of inmates	735	1,068	895	1,106

	Iowa				
Clarinda Correctional Facility	North Central Correctional Facility - Rockwell City	Correctional Institution for Women - Mitchellville	Newton Correctional Facility	Fort Dodge Correctional Facility	
967	490	659	1,194	1,180	
873	682	1,036	962	981	
2	-	2	1	-	
69	34	64	84	93	
-	-	1	17	11	
2	2	10	6	15	
1	-	9	5	17	
5	-	2	1	16	
10	14	18	11	13	
224	238	279	227	191	
5	3	6	4	5	
-	1	11	42	1	
17	2	6	114	8	
-	-	1	22	-	
1	-	-	-	-	
-	1	-	-	2	
106	192	82	109	117	
-	-	1	-	1	
8	1	-	-	1	
-	-	-	-	-	
1	-	1	-	1	
39	-	2	1	1	
339	203	513	300	398	
-	-	-	5	-	
-	3	1	3	2	
829	694	1,009	952	893	
1,011	478	686	1,204	1,268	
1,012	477	675	1,170	1,221	

June 30, 2024

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 prevent losses from employee error or dishonestly. Generally, one individual has control over opening mail, collecting, depositing, recording and reconciling receipts.

Recommendation – We realize segregation of duties is difficult with a limited number of employees. However, Fort Madison should review its control procedures to obtain the maximum internal control possible under the circumstances utilizing currently available staff.

Response – Duties and roles have been redefined and clearly communicated within the Business Office to ensure proper segregation of tasks.

Conclusion – Response accepted.

Finding Related to Statutory Requirements and Other Matters:

No matters were noted.

Staff:

Questions or requests for further assistance should be directed to:

Pamela J. Bormann, CPA, Deputy
Tammy A. Hollingsworth, CIA, Manager
Prem Gobin, Senior Auditor II
William R. Bamber, CPA, Senior Auditor
Jon J. Wilson, Staff Auditor

Findings and Recommendations for the Anamosa State Penitentiary

June 30, 2024

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:

Pamela J. Bormann, CPA, Deputy
Alex N. Kawamura, CPA, Manager
Matthew W. Beerman, Staff Auditor

June 30, 2024

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 prevent losses from employee error or dishonestly. Duties in receiving collections and sales receipts, depositing receipts and reconciling bank statements were performed by the same individual.

Recommendation – We realize segregation of duties is difficult with a limited number of employees. However, 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 will try to keep staff employed and will separate duties if position is vacant.

Conclusion – Response accepted.

- 2) Bank Reconciliations – The individual who prepared bank reconciliations retired in December 2023, and their replacement started in March 2024. Bank reconciliations for the three-month gap were not prepared or reviewed until the new employee completed them after starting. Also, during this time, receipts were not deposited timely, as only one deposit was made during the three-month period.

Recommendation – The Iowa Medical and Classification Center should take steps to ensure bank reconciliations are prepared and deposits are made on a timely basis even with turnover in staff.

Response – IMCC will train other staff to do bank reconciliations in case of vacancies.

Conclusion – Response acknowledged. IMCC should take steps to ensure bank reconciliations are prepared and deposits are made on a timely basis even with turnover in staff.

Findings Related to Statutory Requirements and Other Matters:

- 3) 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.

Findings and Recommendations for the Iowa Medical and Classification Center – Oakdale

June 30, 2024

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 ensure quarterly reports are submitted to the TSB Marketing and Compliance Manager of the IEDA within fifteen business days, as required.

Response – This happened because Samantha was in the required IDOC new training for 8 hours a day for almost the entire month of July. We were unaware of the fifteen-day requirement. Moving forward, IMCC will ensure that with either the budget analyst or business manager know of the timeframe requirements and complete the reporting as required.

Conclusion – Response accepted.

Staff:

Questions or requests for further assistance should be directed to:

Pamela J. Bormann, CPA, Deputy
Gwen D. Fangman, CPA, Manager
William J. Sallen, CPA, Senior Auditor
Matthew W. Beerman, Staff Auditor

Findings and Recommendations for Mount Pleasant Correctional Facility

June 30, 2024

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:

Pamela J. Bormann, CPA, Deputy
Tammy A. Hollingsworth, CIA, Manager
Prem Gobin, Senior Auditor II
William R. Bamber, CPA, Senior Auditor
Matthew W. Beerman, Staff Auditor

Findings and Recommendations for the Clarinda Correctional Facility

June 30, 2024

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:

Pamela J. Bormann, CPA, Deputy
Karen L. Brustkern, CPA, Manager
Hunter W. Penton, Staff Auditor
Marianna R. Fank, Assistant Auditor

June 30, 2024

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
Luke M. Bormann, CPA, Senior Auditor II
Therese A. Berning, Staff Auditor

June 30, 2024

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 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 ensure quarterly reports are submitted to the TSB Marketing and Compliance Manager of the IEDA within fifteen business days, as required.

Response – ICIW has implemented a recurring calendar reminder that is sent at the end of each quarter to both the Purchasing agent responsible for completing the report and the Business Manager.

Conclusion – Response accepted.

Staff:

Questions or requests for further assistance should be directed to:

Pamela J. Bormann, CPA, Deputy
Ryan J. Pithan, CPA, Manager
Kerillos M. Hana, Staff Auditor

June 30, 2024

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:

- 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 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 ensure quarterly reports are submitted to the TSB Marketing and Compliance Manager of the IEDA within fifteen business days, as required.

Response – Unfortunately, due to an unexpected and severe illness of the responsible staff member, the TSB report submittal was delayed beyond the fifteen business day requirement by 3-business days, July 25, 2024, instead of July 22, 2024. Moving forward, Newton Correctional Facility shall comply with codified language.

Conclusion – Response accepted.

Staff:

Questions or requests for further assistance should be directed to:

Pamela J. Bormann, CPA, Deputy
Micaela A. Tintjer, CPA, Senior Auditor II
Miranda L. Hoch, Staff Auditor

Findings and Recommendations for the Fort Dodge Correctional Facility

June 30, 2024

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:

Pamela J. Bormann, CPA, Deputy
Stephen J. Hoffman, CIA, Manager
Nolen R. Schultz, Staff Auditor
Hadley R. Howell, Assistant Auditor