OFFICE OF AUDITOR OF STATE
STATE OF IOWA

State Capitol Building
Des Moines, Iowa 50319-0006

Telephone (515) 281-5834
www.auditor.iowa.gov

Rob Sand
Auditor of State

NEWS RELEASE

FOR RELEASE: September 28, 2026

Contact: Brian Brustkern – (515) 281-5834

Auditor of State Rob Sand today released a report on the Iowa Department of Public Safety for the year ended June 30, 2025.

The Iowa Department of Public Safety is a statewide organization charged with promoting the safety of all Iowans from hazards associated with crime, fire and traffic through law enforcement.

AUDIT FINDINGS:

Sand reported one finding related to payroll. The finding is on pages 3 and 4 of this report. The Department's response to the recommendation is included in the report.

The finding discussed above is repeated from the prior year. Management of the Iowa Department of Public Safety has a fiduciary responsibility to provide oversight of the Department's operations and financial transactions. Oversight is typically defined as the "watchful and responsible care" management exercises in its fiduciary capacity.

A copy of the audit 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 DEPARTMENT OF PUBLIC SAFETY

JUNE 30, 2025

2660-5950-0R00

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Rob Sand
Auditor of State

September 16, 2026

Iowa Department of Public Safety
Des Moines, Iowa

To the Members of the Iowa Department of Public Safety:

I am pleased to submit to you this Report of Recommendations for the Iowa Department of Public Safety for the year ended June 30, 2025. The report includes findings pertaining to the Department's internal control and compliance with statutory requirements and other matters which resulted from the fiscal year 2025 audit.

I appreciate the cooperation and courtesy extended by the officials and employees of Iowa Department of Public Safety 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,

Rob Sand
Auditor of State

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September 16, 2026

To Stephan Bayens, Commissioner of the Iowa Department of Public Safety:

The Iowa Department of Public Safety is a part of the State of Iowa and, as such, has 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, 2025.

In conducting our audits, we became aware of an aspect concerning the Department's operations for which we believe corrective action is necessary. As a result, we have developed a recommendation which is reported on the following pages. We believe you should be aware of this recommendation, which pertains to the Department's internal control. This recommendation has been discussed with Department personnel and their response to the recommendation is included in this report. While we have expressed our conclusion on the Department's response, we did not audit the Iowa Department of Public Safety's 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 Department, citizens of the State of Iowa and other parties to whom the Department 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 Department 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.

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

Findings Related in the State's Single Audit Report:

No matters were noted.

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

No matters were noted.

Other Findings Related to Internal Control:

(1) Payroll

Criteria – The Workday system has levels of approval required for timesheets and for business process transactions such as for requesting and correcting time off.

Condition – We analyzed fiscal year 2025 timesheet users with double approvals and users with double approvals for business process transactions such as timesheet approvals and request time off and correct time off. We noted the following:

a. Multiple instances of employees that approved their own timesheets in Workday at both the initiator and approved by worker levels.
b. Multiple instances of employees that approved their own request time off and employees that approved their own correct time off.
c. Multiple individuals that double approved timesheets, and request time off and/or correct time off for others within the Department.

Cause – The Public Safety employees approved their own timesheet instead of requesting the alternate delegate's approval, so there was a lack of monitoring to ensure adherence to appropriate controls.

For the business processes for requesting or correcting time off, the employees had managers who periodically delegate to them in their absence. The employees then approved their own request for time off or correction of time off during these occasions. There were other listed delegates that should have approved it instead.

Effect – Inappropriate and/or inaccurate hours worked and leave taken may be included on timesheets and go unnoticed. Inappropriate and/or inaccurate requests for time off and to correct time off business process transactions were approved and may go unnoticed.

Recommendation – The Department of Administrative Services, in conjunction with the Department of Public Safety, should implement appropriate controls to ensure and independent reviewer approves timesheets. No employee should be allowed to approve their own time sheet. Also, if a manager sets a delegation, employees should never be allowed to approve their own timesheet.

The Department of Administrative Services, in conjunction with the Department of Public Safety, should implement appropriate controls to ensure an independent reviewer approves all business process transactions, such as request time off and correct time off.

Response – The Department has communicated changes in procedures to ensure an independent reviewer approved timesheets. The Department of Public Safety has communicated to supervision to not delegate their roles to subordinate supervisors.

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
Stephen J. Hoffman, CIA, Manager

Other individuals who participated in the audits include:

Tristan J. Swiggum, Senior Auditor
Zoey M. Brockway, Staff Auditor
Jacob D. Blaskey, Assistant Auditor