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: November 2, 2026

Contact: Pam Bormann – (515) 281-5834

Auditor of State Rob Sand today released a combined report on the eight Iowa Department of Corrections Judicial District Departments of Correctional Services for the year ended June 30, 2025.

The eight Iowa Department of Corrections Judicial District Departments of Correctional Services provide community-based correctional programs to Iowa's 99 counties and have administrative offices in Waterloo, Ames, Sioux City, Council Bluffs, Des Moines, Cedar Rapids, Davenport and Fairfield. The Iowa Department of Corrections provides the majority of the funding for the District Departments.

AUDIT FINDINGS:

Sand reported one finding related to the receipt and expenditure of taxpayer funds at the eight Judicial Districts. The finding is found on page 5 of this report. The finding addresses the timely completion and review of bank reconciliations. Sand provided the District with a recommendation to address the finding.

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

Copies of the report are available for review on the Auditor of State's website at Audit Reports – Auditor of State.

# # #

COMBINED REPORT OF RECOMMENDATIONS ON THE EIGHT IOWA DEPARTMENT OF CORRECTIONS JUDICIAL DISTRICT DEPARTMENTS OF CORRECTIONAL SERVICES

JUNE 30, 2025

Iowa Department of Corrections
Judicial District Departments

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

September 30, 2026

Iowa Department of Corrections
Des Moines, Iowa

To Beth Skinner, Director of the Iowa Department of Corrections:

I am pleased to submit to you the combined Report of Recommendations on the Judicial Districts under the control of the Iowa Department of Corrections for the year ended June 30, 2025. This report includes findings, if any, pertaining to each District's internal control and compliance with statutory requirements and other matters which resulted from the fiscal year 2025 audits.

I appreciate the cooperation and courtesy extended by the officials and employees of the eight individual Judicial District Departments of Correctional Services 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,

Rob Sand
Auditor of State

Table of Contents

	Page
Auditor of State's Report	3
Findings and Recommendations:	
First Judicial District Department	4
Second Judicial District Department	5
Third Judicial District Department	6
Fourth Judicial District Department	7
Fifth Judicial District Department	8
Sixth Judicial District Department	9
Seventh Judicial District Department	10
Eighth Judicial District Department	11

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

September 30, 2026

To Beth Skinner, Director of the Iowa Department of Corrections:

The eight individual Iowa Department of Corrections Judicial District Departments of Correctional Services (District Departments) 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, 2025.

In conducting our audits, we became aware of an aspect concerning the various District Departments' 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 District Departments' internal control. This recommendation has been discussed with personnel at the applicable District Department and their response to this recommendation is included in this report. While we have expressed our conclusion on the District Departments' response, we did not audit the District Departments' 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 Iowa Department of Corrections Judicial District Departments of Correctional Services, citizens of the State of Iowa and other parties to whom the Iowa Department of Corrections Judicial District Departments of Correctional Services 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 District Departments 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 District Departments are listed on pages 4 through 11, and they are available to discuss these matters with you.

Pam Bormann

Pam Bormann, CPA
Deputy Auditor of State

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

Report of Recommendations to the
Iowa Department of Corrections
First Judicial District Department

June 30, 2025

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
Stephen J. Hoffman, CIA, Manager
Patrick A. Stewart, Staff Auditor

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) Bank Reconciliations

Criteria – An effective internal control system provides for internal controls related to ensuring proper accounting for all funds by maintaining appropriate accounting records and reconciling bank and book balances.

Condition – One bank reconciliation was not performed, and eighteen bank reconciliations were not performed timely.

Cause – Policies have not been established, and procedures have not been implemented to reconcile and review all bank account balances in a timely manner.

Effect – The lack of timely reconciliations of all bank account balances can result in unrecorded transactions, undetected errors and opportunity for misappropriation.

Recommendation – Monthly bank reconciliations, should be performed and reviewed timely, at least monthly. The monthly reconciliation should be reviewed by an independent person, and the review should be documented by the signature or initials of the reviewer and the date of the review.

Response – The District will complete reconciliation processes for all financial institution accounts each month, on a timely basis. The completion of these reconciliations will be documented by the preparer's signature and date. The District will assign responsibility for account reconciliations to multiple staff members, which will allow for timely preparation and completion. Reconciliations will be reviewed monthly by independent members of the District's administrative team and documented by the reviewer's signature and date.

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:

Pamela J. Bormann, CPA, Deputy
Stephen J. Hoffman, CIA, Manager
Kari L. Middleton, Staff Auditor

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
Stephen J. Hoffman, CIA, Manager
Therese A. Berning, Staff Auditor

Report of Recommendations to the
Iowa Department of Corrections
Fourth Judicial District Department

June 30, 2025

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 Brustkern, CPA, Manager
Noelle M. Johnson, Senior Auditor II
Audra N. Davis, Staff Auditor
Nolan R. Larsen, Staff Auditor

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
Noelle M. Johnson, Senior Auditor II
Hunter W. Penton, Staff Auditor

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
Gwen D. Fangman, CPA, Manager
Aria G. Puetsch, Staff Auditor
Jon J. Wilson, Staff Auditor

Report of Recommendations to the
Iowa Department of Corrections
Seventh Judicial District Department

June 30, 2025

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
Aria G. Puetsch, Staff Auditor

Report of Recommendations to the
Iowa Department of Corrections
Eighth Judicial District Department

June 30, 2025

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
Alexander N. Kawamura, CPA, Manager
Dillon J. Hoit, Senior Auditor
Christofer S. Kingrey, Assistant Auditor