



OFFICE OF AUDITOR OF STATE
STATE OF IOWA

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NEWS RELEASE

FOR RELEASE

December 4, 2013

Contact: Andy Nielsen
515/281-5834

Auditor of State Mary Mosiman today released a combined report on the eight Judicial District Departments of Correctional Services for the year ended June 30, 2012.

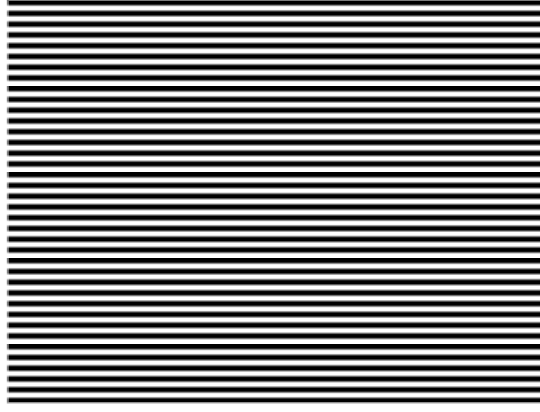
The eight Judicial District Departments of Correctional Services provide community-based correctional programs to Iowa's 99 counties and have administrative offices in Waterloo, Ames, Sioux City, Council Bluffs, Des Moines, Cedar Rapids, Davenport and Fairfield. The Iowa Department of Corrections provides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

Total revenues ranged from \$6,150,432 at the Fourth Judicial District Department to \$23,574,823 at the Fifth Judicial District Department. Similarly, total expenditures ranged from \$6,106,691 at the Fourth Judicial District Department to \$24,291,145 at the Fifth Judicial District Department.

Mosiman made recommendations to strengthen internal controls and comply with statutory requirements at certain District Departments. The District Departments' responses are included in the report.

A copy of the report is available for review at each of the District Departments, in the Office of Auditor of State and on the Auditor of State's web site at <http://auditor.iowa.gov/reports/1375-0000-0R00.pdf>.

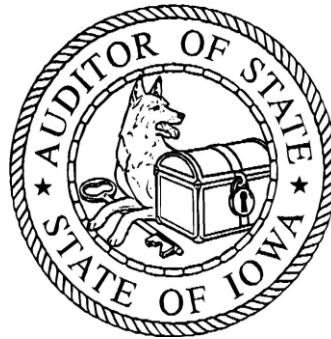
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**COMBINED REPORT OF RECOMMENDATIONS TO THE
EIGHT JUDICIAL DISTRICT DEPARTMENTS OF
CORRECTIONAL SERVICES**

JUNE 30, 2012

Office of
**AUDITOR
OF STATE**
State Capitol Building • Des Moines, Iowa



Mary Mosiman, CPA
Auditor of State

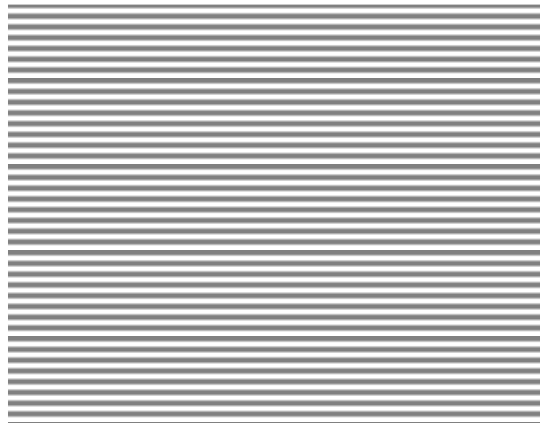
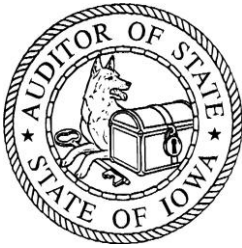


Table of Contents

		<u>Page</u>
Auditor of State's Report		3
Overview		4-5
Schedules:	<u>Schedule</u>	
Schedule of General Fund Revenues, Expenditures and Changes in Fund Balance by Judicial District Department	1	6-7
General Fund Revenues by Judicial District Department	2	8
General Fund Expenditures by Judicial District Department	3	9
Findings and Recommendations:		
First Judicial District Department		10
Second Judicial District Department		11-12
Third Judicial District Department		13
Fourth Judicial District Department		14
Fifth Judicial District Department		15-16
Sixth Judicial District Department		17-19
Seventh Judicial District Department		20
Eighth Judicial District Department		21-22



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Telephone (515) 281-5834 Facsimile (515) 242-6134

October 11, 2013

To the Board Members of the
Judicial District Departments of Correctional Services:


The eight individual 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 Comprehensive Annual Financial Report (CAFR) and the State's Single Audit Report for the year ended June 30, 2012.


In conducting our audits, we became aware of certain aspects concerning the various District Departments' 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 pertain to the District Departments' internal control and compliance with statutory requirements and other matters. These recommendations have been discussed with personnel at each applicable District Department and their responses to these recommendations are included in this report. While we have expressed our conclusions on the District Departments' responses, we did not audit the District Departments' responses and, accordingly, we express no opinion on them.

We have also included certain unaudited financial information for the District Departments for the year ended June 30, 2012.

This report, a public record by law, is intended solely for the information and use of the officials and employees of the Judicial District Departments of Correctional Services, citizens of the State of Iowa and other parties to whom the 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 10, 12, 13, 14, 16, 19, 20 and 22 and they are available to discuss these matters with you.


MARY MOSIMAN, CPA
Auditor of State


WARREN G. JENKINS, CPA
Chief Deputy Auditor of State

cc: Honorable Terry E. Branstad, Governor
David Roederer, Director, Department of Management
Glen P. Dickinson, Director, Legislative Services Agency

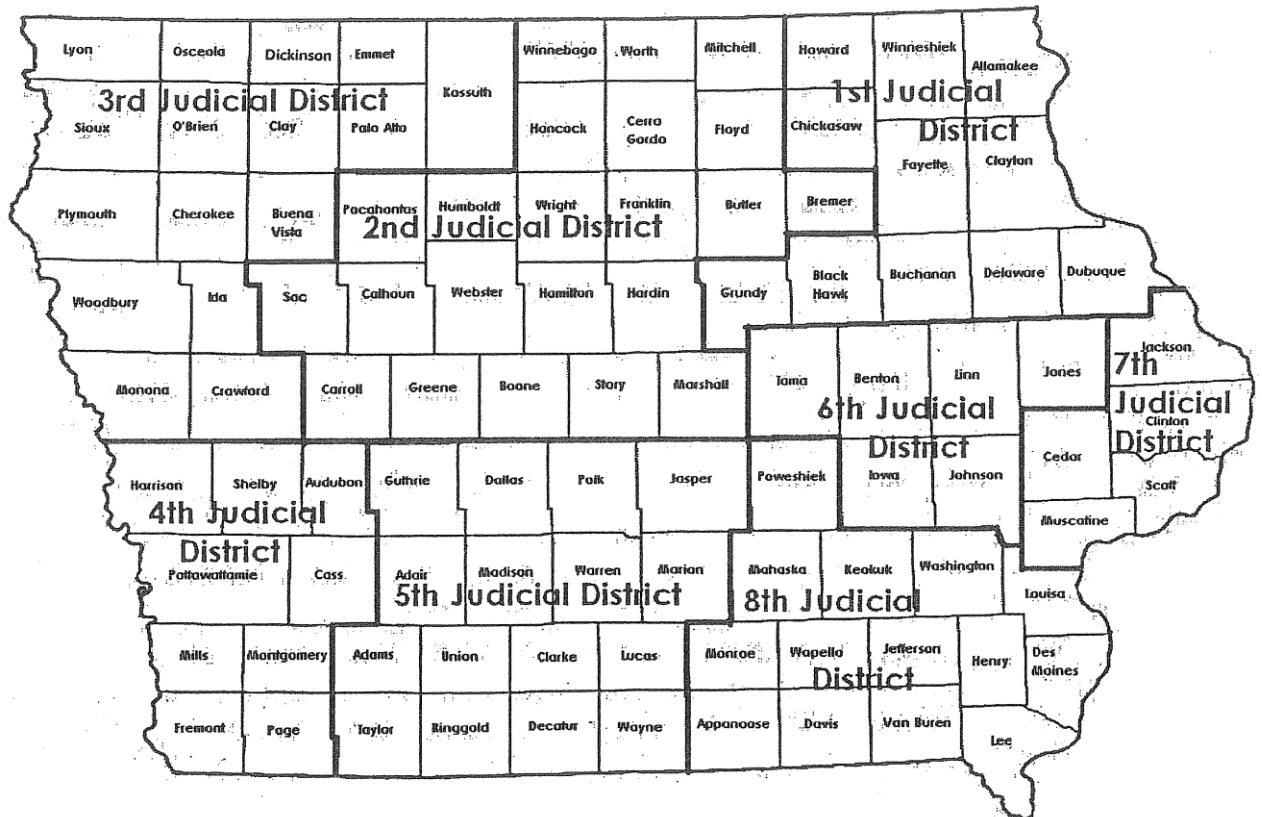
Eight Judicial District Departments of Correctional Services

Overview

Background

In accordance with Chapter 905 of the Code of Iowa, the Iowa Department of Corrections provides assistance and support to the eight established Judicial District Departments of Correctional Services (District Departments). Each District Department is responsible for establishing those services necessary to provide a community-based correctional program which meets the needs of that Judicial District. Each District Department is under the direction of a Board of Directors and is administered by a Director employed by the Board.

The District Departments are located geographically throughout the state (see map below), with administrative offices located in Waterloo, Ames, Sioux City, Council Bluffs, Des Moines, Cedar Rapids, Davenport and Fairfield.



Scope and Methodology

We have presented Schedules of General Fund Revenues, Expenditures and Changes in Fund Balance by District Department for comparative purposes. These amounts were obtained from information which was used for statewide financial statement purposes. Certain reclassifications and changes have been made to revenues to provide comparable data. These reclassifications and changes are as follows:

- (1) State allocations, transfers between District Departments and reversion amounts were netted and titled net state appropriation allocation for this report.

Eight Judicial District Departments of Correctional Services

Overview

- (2) The receipts from other entities category was titled federal, state and local grants and contracts for this report.
- (3) The fees, licenses and permits and refunds and reimbursements categories have been combined and titled fees, refunds and reimbursements for this report.
- (4) Sales, rents and services and miscellaneous categories have been combined and titled rents and miscellaneous for this report.

Summary Observation

Total revenues ranged from \$6,150,432 at the Fourth Judicial District Department to \$23,574,823 at the Fifth Judicial District Department. Similarly, total expenditures ranged from \$6,106,691 at the Fourth Judicial District Department to \$24,291,145 at the Fifth Judicial District Department.

Judicial District Departments

Schedule of General Fund Revenues, Expenditures and Changes in Fund Balance
by Judicial District Department
(Unaudited)

Year ended June 30, 2012

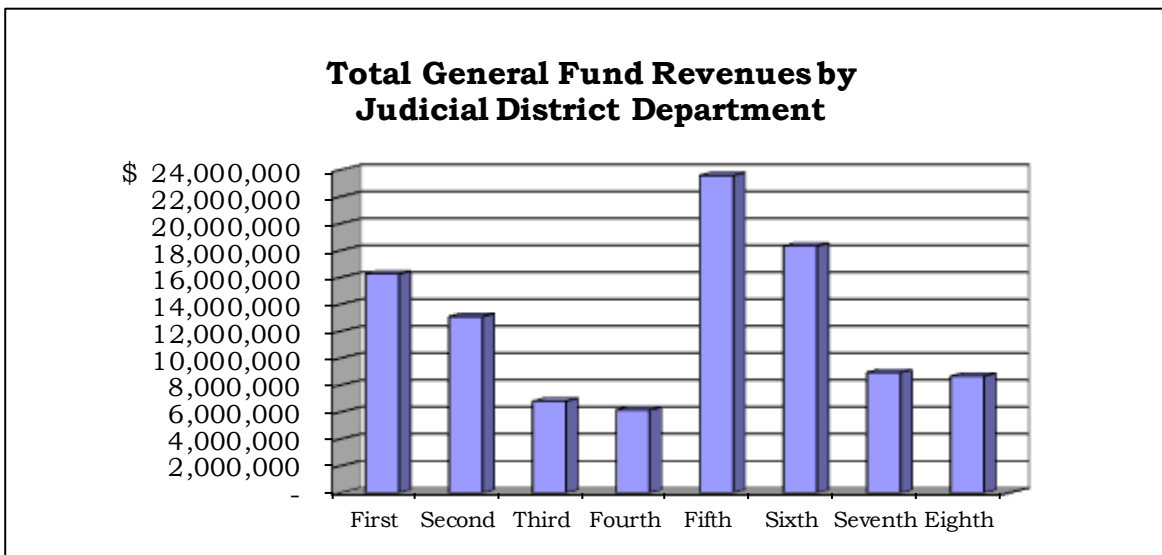
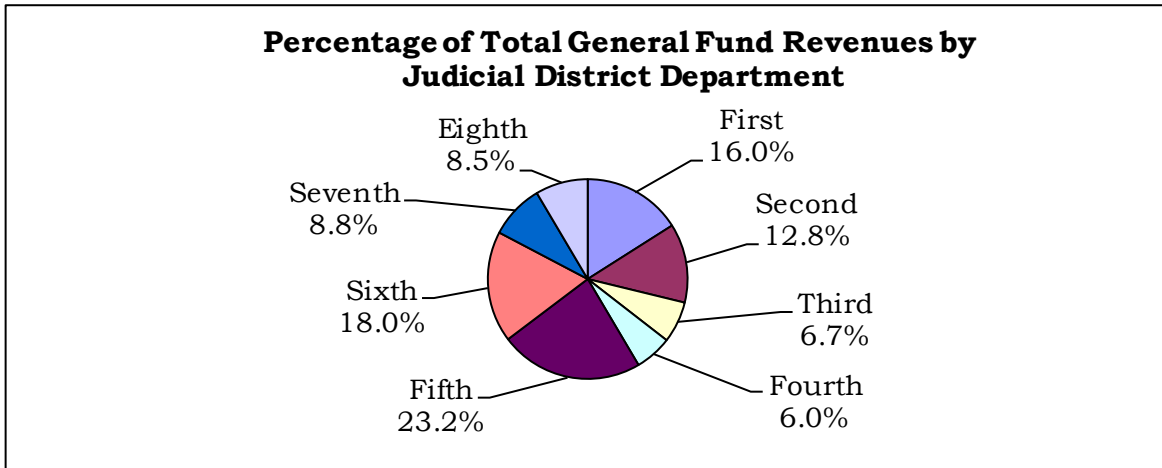
	First	Second	Third
Revenues:			
Net state appropriation allocation	\$ 12,633,086	10,447,126	5,940,624
Federal, state and local grants and contracts	1,313,175	1,060,010	-
Interest on investments	6,214	3,970	795
Fees, refunds and reimbursements	2,297,687	1,539,223	870,912
Rents and miscellaneous	3,884	47,474	-
Total revenues	16,254,046	13,097,803	6,812,331
Expenditures:			
Personal services	14,737,522	11,939,536	6,045,230
Travel and subsistence	64,392	129,147	55,576
Supplies	542,793	458,474	293,258
Contractual services	971,704	646,723	336,249
Equipment and repairs	215,464	111,699	56,319
Claims and miscellaneous	154,005	-	14,743
Plant improvements	-	12,950	-
Total expenditures	16,685,880	13,298,529	6,801,375
Excess (deficiency) of revenues over (under) expenditures	(431,834)	(200,726)	10,956
Fund balance beginning of the year	501,676	708,706	39,558
Fund balance end of the year	\$ 69,842	507,980	50,514

Judicial District Department					
Fourth	Fifth	Sixth	Seventh	Eighth	Total
5,416,853	18,710,142	14,374,406	6,702,555	7,372,419	81,597,211
4,832	235,217	1,996,633	295,667	231,587	5,137,121
826	6,717	5,523	1,466	2,720	28,231
657,381	4,529,570	1,800,743	1,943,205	1,050,061	14,688,782
70,540	93,177	153,763	-	7,315	376,153
6,150,432	23,574,823	18,331,068	8,942,893	8,664,102	101,827,498
5,239,669	20,476,470	15,480,818	7,632,716	7,293,541	88,845,502
59,428	124,258	115,693	49,548	65,329	663,371
95,617	460,325	619,803	414,465	286,845	3,171,580
622,274	2,714,318	849,135	699,227	736,235	7,575,865
75,763	460,594	935,452	104,541	69,934	2,029,766
13,940	55,180	156,782	30,302	118,429	543,381
-	-	-	-	-	12,950
6,106,691	24,291,145	18,157,683	8,930,799	8,570,313	102,842,415
43,741	(716,322)	173,385	12,094	93,789	(1,014,917)
15,363	1,616,624	(58,146)	91,669	113,337	3,028,787
59,104	900,302	115,239	103,763	207,126	2,013,870

Judicial District Departments

General Fund Revenues by Judicial District Department
(Unaudited)

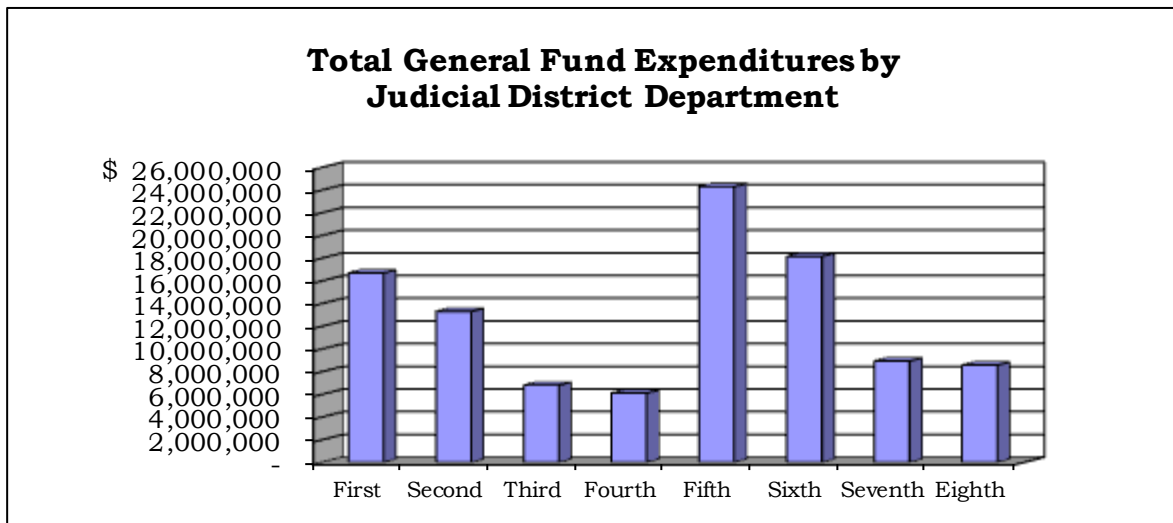
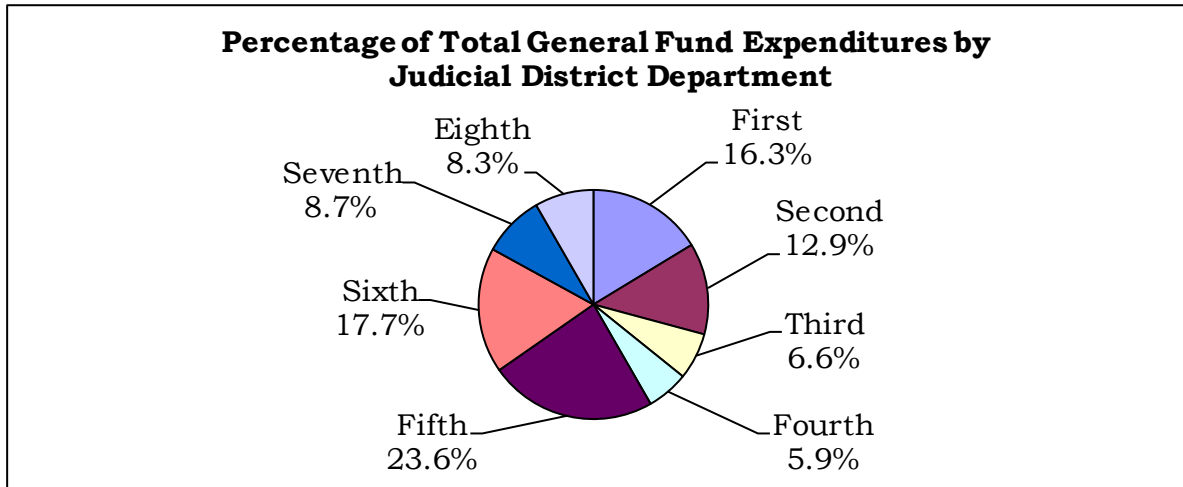
Year ended June 30, 2012



Judicial District Departments

General Fund Expenditures by Judicial District Department
(Unaudited)

Year ended June 30, 2012



Report of Recommendations to the
First Judicial District Department

June 30, 2012

Findings Reported in the State's Single Audit Report:

No matters were noted.

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

No matters were noted.

Other Findings Related to Internal Control:

Disbursements – The District Department requires two signatures on all checks issued. One signature is pre-printed on the checks when they are printed and, according to District Department policy, the second signature is affixed manually.

The person assigned check preparation duties also reconciles the accounts. This person cannot sign checks. However, she has custody of the signature stamp for two authorized signers and could both print and stamp a signature on checks, thereby bypassing the control of dual signatures.

Recommendation – The District Department should review its procedures for signing checks and for custody of signature stamps. No one person should have the ability to both print and stamp signatures on checks.

Response – Both signature stamps have been moved into the owner's offices to retain control of when they are utilized.

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:

Deborah J. Moser, CPA, Manager
Kelly L. Hilton, Senior Auditor
Andrew E. Nielsen, CPA, Deputy Auditor of State

Other individuals who participated in the audit include:

Andi J. Kaufman, CPA, Staff Auditor
William B. Corley, Staff Auditor

Report of Recommendations to the
Second Judicial District Department

June 30, 2012

Findings Reported in the State's Single Audit Report:

No matters were noted.

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

No matters were noted.

Other Findings Related to Internal Control:

- (1) Bank Reconciliations – The residential bank account and book balances were not properly reconciled monthly. An unresolved variance between the bank and the book balance was not properly resolved in a timely manner.

Recommendation – To improve financial accountability and control, the District Department should ensure variances between the bank and book balances are investigated and resolved timely.

Response – The District Department will investigate all variances thoroughly and timely and ensure any reconciling items are resolved. In addition, the District Department will implement separate residential client account bank reconciliation processes for each of the District Department's Residential Centers.

Conclusion – Response accepted.

- (2) Field Officer Receipts – Effective controls do not exist over cash collected and receipts issued during group meetings at field offices. There are no controls to prevent field officers from collecting money without issuing a receipt as there is no reconciliation/review of money collected to receipts issued. Additionally, one instance was noted where cash collections were not deposited until one month after the meeting.

Recommendation – Of the two field officers present at group meetings, one should collect cash from clients and issue a receipt while the other should verify/review the amount of cash collected. A reconciliation of the amount of cash collected and the client attendance log should be prepared to ensure cash is properly accounted for. Deposits of cash should be made timely.

Response – Training will be provided to all District Department staff members who collect offender client payments during group meetings, to ensure proper collection controls are put into place and used by staff. A reconciliation of client fees collected and clients in attendance at group meetings will be implemented and included as part of the staff training. Also, the District Department will discuss and emphasize with all staff the importance of the timeliness of deposits and the Administrative Officer will check deposits for the timeliness of the deposit.

Conclusion – Response accepted.

Findings Related to Statutory Requirements and Other Matters:

No matters were noted.

Report of Recommendations to the
Second Judicial District Department

June 30, 2012

Staff:

Questions or requests for further assistance should be directed to:

Donna F. Kruger, CPA, Manager
Leanna J. Showman, Staff Auditor
Andrew E. Nielsen, CPA, Deputy Auditor of State

Other individuals who participated in the audit include:

Andi J. Kaufman, CPA, Staff Auditor
Margaret E. Schlerman, Assistant Auditor

Report of Recommendations to the
Third Judicial District Department

June 30, 2012

Findings Reported in the State's Single Audit Report:

No matters were noted.

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

No matters were noted.

Other Findings Related to Internal Control:

GAAP Package – Activity for the District Department is reported to the Iowa Department of Administrative Services – State Accounting Enterprise (DAS–SAE) in a GAAP package. The GAAP package is to be submitted to DAS-SAE by the first week of September each year. The following errors were noted:

- The Agency Fund bank balance was understated by \$40,253.
- Rent expense was overstated by \$1,877.
- A capital asset was not removed from the listing causing a net overstatement of \$2,806.
- The loss on disposal of assets was overstated by \$4,492.

Recommendation – The District Department should ensure the GAAP package information reported is complete and accurate.

Response – The District Department will ensure the proper amounts are reported in the GAAP package. Currently, an independent individual reviews the GAAP package.

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:

Ernest H. Ruben, Jr., CPA, Manager
Laura E. Grinnell, Staff Auditor
Andrew E. Nielsen, CPA, Deputy Auditor of State

Other individuals who participated in the audit include:

Tyler J. Guffy, Assistant Auditor

Report of Recommendations to the
Fourth Judicial District Department

June 30, 2012

Findings Reported in the State's Single Audit Report:

No matters were noted.

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

No matters were noted.

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, Manager
Cory A. Lee, Staff Auditor
Andrew E. Nielsen, CPA, Deputy Auditor of State

Other individuals who participated in the audit include:

Kirstie R. Hill, Assistant Auditor

Report of Recommendations to the
Fifth Judicial District Department

June 30, 2012

Findings Reported in the State's Single Audit Report:

No matters were noted.

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

No matters were noted.

Other Findings Related to Internal Control:

- (1) Capital Assets – One of the capital assets selected for testing could not be located and was determined to have been disposed of. Capital assets at June 30, 2012 were overstated by \$5,177.

Recommendation – The District Department should ensure its capital asset listing is accurate and complete at the end of each fiscal year.

Response – The District Department will ensure the capital asset listing is accurate and complete at the end of each fiscal through an annual verification.

Conclusion – Response accepted.

- (2) Agency Fund Disbursements – Client account disbursements are authorized and made in accordance with a weekly budget approved in consultation with individual clients. For 6 of 40 client account disbursements tested, the weekly budget was not available in the client file.

Recommendation – The District Department should ensure the weekly budgets supporting client disbursements are retained in the client's file.

Response – The District Department will place additional emphasis on retaining the offender weekly budgets at both our residential facilities.

Conclusion – Response accepted.

Findings Related to Statutory Requirements and Other Matters:

Unclaimed Property – Chapter 556.11 of the Code of Iowa requires the District Department to report and remit obligations, including checks, outstanding for more than two years to the Treasurer of State annually. Several checks outstanding for more than two years had not been remitted to the Treasurer of State.

Recommendation – The outstanding checks should be reviewed annually and items over two years old should be remitted to the Treasurer of State as required by the Code of Iowa.

Response – The District Department will review outstanding checks annually and items over two years old will be remitted to the Treasurer of State as required by the Code of Iowa.

Conclusion – Response accepted.

Report of Recommendations to the
Fifth Judicial District Department

June 30, 2012

Staff:

Questions or requests for further assistance should be directed to:

Ronald D. Swanson, CPA, Manager
Tiffany M. Ainger, CPA, Senior Auditor
Andrew E. Nielsen, CPA, Deputy Auditor of State

Other individuals who participated in the audit include:

Todd E. Pudenz, CPA, Staff Auditor
Tyler J. Guffy, Assistant Auditor
Elissa R. Olson, Assistant Auditor

Report of Recommendations to the
Sixth Judicial District Department

June 30, 2012

Findings Reported in the State's Single Audit Report:

No matters were noted.

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

No matters were noted.

Other Findings Related to Internal Control:

- (1) Accounts Receivable Reconciliation – A reconciliation of billings, collections and receivable balances was not performed monthly for supervision fees and client rent.

Recommendation – The District Department should perform a monthly reconciliation of billings, collections and receivable balances for supervision fee and client rent receivables. Additionally, the reconciliations should be reviewed by an independent person each month and the review should be evidenced by the signature or initials of the reviewer and the date of the review.

Response – The District Department has implemented a monthly reconciliation of supervision fees and client rent to the general ledger. In addition, the reconciliation is reviewed and initialed/dated by the Division Manager for Administration.

Conclusion – Response accepted.

- (2) Segregation of Duties – One important aspect of internal control is the segregation of duties among employees to prevent an individual employee from performing duties which are incompatible. When duties are properly segregated, the activities of one employee act as a check on those of another. Generally, one individual has control over the following areas for which limited compensating controls exist for the residential client account:

- (a) Cash – preparing bank reconciliations and handling and recording cash.
- (b) Receipts – handling, depositing, journalizing and posting.
- (c) Disbursements – check preparation, check signing and recording.

Recommendation – We realize segregation of duties is difficult with a limited number of office employees. However, the District Department should review its operating procedures to obtain the maximum internal control possible under the circumstances. The District Department should utilize current personnel to provide additional control through review of financial transactions, reconciliations and reports. Such reviews should be performed by independent persons and should be evidenced by the signature or initials of the reviewer and the date of the review.

Response – The District Department will reassign duties as staffing permits to ensure proper segregation of duties exists. The review of the bank reconciliations is now evidenced by the reviewer's initials and date of review.

Conclusion – Response accepted.

- (3) Residential Bank Reconciliation – Although a bank reconciliation is performed between the bank balance and the banking system, the balance was not reconciled with the client ledger balances.

Report of Recommendations to the
Sixth Judicial District Department

June 30, 2012

A review of the monthly bank reconciliations for the residential bank account identified several adjustments/reconciling items not posted to the general ledger in a timely manner. Some of the adjustments/reconciling items have been carried forward on the bank reconciliations for several years. The residential account was understated by \$17,903 at June 30, 2012.

Recommendation – The residential bank reconciliation should include reconciling the balance with the client ledger balances. The District Department should ensure adjustments/reconciling items noted on the monthly bank reconciliations are posted to the general ledger timely.

Response – The bank reconciliation now includes reconciling to the client ledger balances. Adjustments to reconciliations will be pursued in a timely manner.

Conclusion – Response accepted.

- (4) Accrual Activity – In order to record receipts and disbursements as accrual activity at year end, receipts and checks relating to the prior fiscal year were back dated to June 30. The receipts and disbursements were not recorded on the actual date received or paid, which weakens controls and causes problems when trying to reconcile the cash balances at year end.

Recommendation – All receipts and disbursements should be properly dated and recorded on the actual date received or paid.

Response – The District switched from a cash basis accounting system to accrual in fiscal year 2013. Transactions at year end will now be properly recorded and not back dated.

Conclusion – Response accepted.

- (5) GAAP Package – Activity for the District Department is reported to the Iowa Department of Administrative Services – State Accounting Enterprise (DAS-SAE) in a GAAP package. The GAAP package is to be submitted to DAS-SAE by the first week of September each year. The following errors were noted:

- The rent receivable and the allowance for doubtful accounts were overstated by \$116,351 and \$269,387, respectively, causing the net receivable to be understated by \$153,036.
- Outstanding loans totaling \$3,690 were not included in the GAAP package.
- Proceeds of \$2,674 from the disposal of a vehicle were not included in the calculation of gain or loss for the asset disposal.

Recommendation – The District Department should ensure the GAAP package information reported is complete and accurate.

Response – The District Department will ensure accurate information is reported in the GAAP package. An independent review of the GAAP package will be performed.

Conclusion – Response accepted.

Report of Recommendations to the
Sixth Judicial District Department

June 30, 2012

Findings Related to Statutory Requirements and Other Matters:

- (1) Unclaimed Property – Chapter 556.11 of the Code of Iowa requires the District Department to report and remit obligations, including checks, outstanding for more than two years to the Treasurer of State annually. Several checks outstanding for more than two years had not been remitted to the Treasurer of State.

Recommendation – The outstanding checks should be reviewed annually and items over two years old should be remitted to the Treasurer of State as required by the Code of Iowa.

Response – The review will be performed annually and documented. Appropriate items will be submitted to the Treasurer of State.

Conclusion – Response accepted.

- (2) Questionable Expenditure – An expenditure we believe may not meet the requirements of public purpose as defined in an Attorney General's opinion dated April 25, 1979 since the public benefits to be derived have not been clearly documented was noted. The expenditure is detailed as follows:

<u>Paid to</u>	<u>Purpose</u>	<u>Amount</u>
Walmart	Food for staff picnic	\$ 101

According to the opinion, it is possible for certain expenditures to meet the test of serving a public purpose under certain circumstances, although such items will certainly be subject to a deserved close scrutiny. The line to be drawn between a proper and improper purpose is very thin.

Recommendation – The District Department should determine and document the public purpose served by the expenditure before authorizing any further payments. If this practice is continued, the District Department should establish written policies and procedures, including requirements for proper documentation.

Response – The District Department concurs with the audit recommendation.

Conclusion – Response acknowledged.

Review of Relationship with a Non-Profit Organization

A review of the District's financial system, including its relationship with a non-profit organization, Community Corrections Improvement Association, is being performed. Findings, if any, will be reported when the review is complete.

Staff:

Questions or requests for further assistance should be directed to:

Donna F. Kruger, CPA, Manager
Darryl J. Brumm, CPA, Senior Auditor II
Andrew E. Nielsen, CPA, Deputy Auditor of State

Other individuals who participated in the audit include:

Kelly L. Hilton, Senior Auditor
William B. Corley, Staff Auditor

Report of Recommendations to the
Seventh Judicial District Department

June 30, 2012

Findings Reported in the State's Single Audit Report:

No matters were noted.

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

No matters were noted.

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:

Marlys K. Gaston, CPA, Manager
Eric L. Rath, Staff Auditor
Andrew E. Nielsen, CPA, Deputy Auditor of State

Other individuals who participated in the audit include:

Kirstie R. Hill, Assistant Auditor

Report of Recommendations to the
Eighth Judicial District Department

June 30, 2012

Findings Reported in the State's Single Audit Report:

No matters were noted.

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

No matters were noted.

Other Findings Related to Internal Control:

(1) Segregation of Duties (Fairfield Administrative Office) – One important aspect of internal control is the segregation of duties among employees to prevent an individual employee from handling duties which are incompatible. When duties are properly segregated, the activities of one employee act as a check on those of another. Generally, one person has control over each of the following areas:

- a) Receipts/Bank Reconciliation - The responsibilities for collection, deposit preparation and reconciliation functions should be separated from those for recording and accounting for receipts. Currently, the Administrative Officer opens mail, accounts for receipts and performs the bank reconciliation. The District Director initials the bank reconciliation.
- b) Payroll – Both the Administrative officer and Executive Secretary have access to all employee timesheets and are able to prepare and approve any employee's timesheet.

Recommendation – Someone independent of the receipt process should compare the receipts to the cash and checks collected, compare the receipts to a validated deposit slip and initial to indicate review. Also, employees should only have access to their own timesheet and the timesheets they are authorized to approve.

Response – Due to budget limitations, staff size is limited to one administrative accountant and a part time administrative assistant. We will continue to segregate duties as much as possible using the small staff available.

Conclusion – Response accepted.

(2) Service Contracts – Two of six contracts tested did not contain a fixed or determinable agreement period. Two of six contracts tested did not contain an indemnification clause. Three of six contracts tested did not contain a clause denoting compliance with applicable laws and regulations of the state and federal governments. One of six contracts tested did not contain a clause to ensure the contract cannot be assigned or transferred to another party without prior written approval.

Recommendation – Contracts should be renewed when they expire if services are being continued. In addition, to ensure proper control procedures, contracts should include all appropriate clauses.

Response – This has been an ongoing issue for the District Department. Contracts were consolidated under the responsibility of the District Department Director's Administrative Assistant last year. We continue to work on ensuring all contracts meet statutory guidelines, as well as ensuring uniformity of contractual language.

Conclusion – Response accepted.

Report of Recommendations to the
Eighth Judicial District Department

June 30, 2012

- (3) GAAP Package Receivables – Uncollectible supervision fees for fiscal year 2012 were calculated at 76% instead of 79%, resulting in an understatement of \$36,203 for uncollectible supervision fees. Overall, GAAP package account receivables were overstated by \$36,203.

Recommendation – The proper percentage should be used to calculate uncollectible receivables. The calculation should be reviewed by another employee to ensure errors are detected and corrected.

Response – The Administrative Officer will have another employee in the Administrative office check the calculations.

Conclusion – Response accepted.

- (4) Timely Deposits – Three of 15 supervision fee receipts were not deposited within 10 days of receipt. Three of 25 general revenue receipts tested were not deposited within 10 days of receipt.

Recommendation – District Department officials should implement procedures to ensure all receipts are deposited timely.

Response – The District Department will remind employees to deposit money received within 10 days of receipt.

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:

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