



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

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**NEWS RELEASE**

FOR RELEASE

October 8, 2013

Contact: Andy Nielsen  
515/281-5834

Auditor of State Mary Mosiman today released a report on the Iowa Law Enforcement Academy for the year ended June 30, 2012.

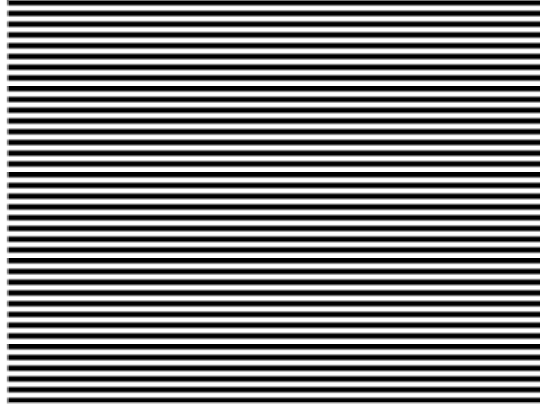
The Iowa Law Enforcement Academy is responsible for developing training programs, establishing hiring standards for law enforcement officers and setting standards for law enforcement service.

Mosiman recommended the Academy deposit receipts as required by the Code of Iowa and strengthen controls over inventory and service contracts. The report also includes the Academy's responses to the recommendations.

A copy of the report is available for review at the Iowa Law Enforcement Academy, in the Office of Auditor of State and on the Auditor of State's web site at <http://auditor.iowa.gov/reports/1360-4670-0R00.pdf>.

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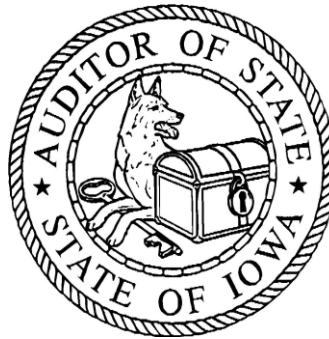




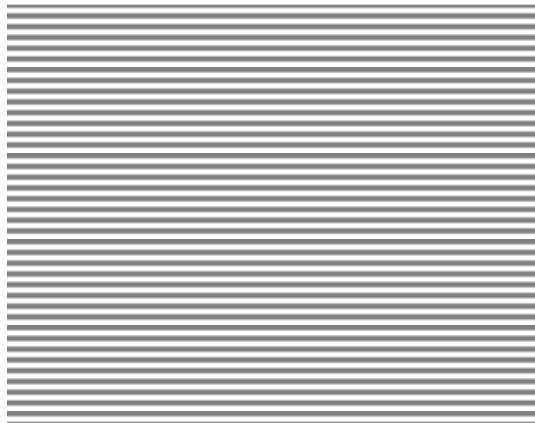
**REPORT OF RECOMMENDATIONS TO THE  
IOWA LAW ENFORCEMENT ACADEMY**

**JUNE 30, 2012**

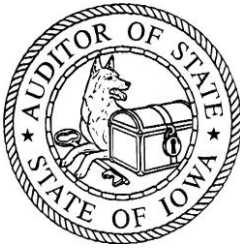
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October 4, 2013

To the Members of the  
Iowa Law Enforcement Academy Council:

The Iowa Law Enforcement Academy is a part of the State of Iowa and, as such, has 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 Academy's 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 the Academy's internal control and compliance with statutory requirements and other matters. These recommendations have been discussed with Academy personnel and their responses to these recommendations are included in this report. While we have expressed our conclusions on the Academy's responses, we did not audit the Iowa Law Enforcement Academy's responses and, accordingly, we express no opinion on them.

This report, a public record by law, is intended solely for the information and use of the officials and employees of the Iowa Law Enforcement Academy, citizens of the State of Iowa and other parties to whom the Academy 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 Academy 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 Academy are listed on page 6 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

Report of Recommendations to the  
Iowa Law Enforcement Academy

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) Inventory – Physical inventory counts were performed two months after the end of the fiscal year and were used as ending inventory for the GAAP package. Also, the cost of inventory items has not been updated since January 2010.

Recommendation – The Academy should ensure the inventory is counted at year end and is valued at the most recent cost paid.

Response – ILEA personnel will conduct an annual audit at the end of the fiscal year to validate the inventory and maintain all documentation.

Conclusion – Response acknowledged. The cost of inventory items should also be updated.

- (2) Receipt Reconciliation – Gift Shop receipts are not reconciled by an independent individual to ensure the amount received is properly recorded in the accounting system.

Recommendation – An independent person should perform a reconciliation to ensure the amount received was properly recorded in the accounting system.

Response – An employee independent of the actual receipt of money will be appointed to reconcile the accounting system to the amount received.

Conclusion – Response accepted.

- (3) Bank Reconciliation – Monthly book to bank reconciliations were not prepared.

Recommendation – Proper book to bank reconciliation procedures should be performed timely as a control over cash reporting. The reconciliation should be reviewed by an independent person and the review should be documented by the reviewer's signature or initials and the date reviewed.

Response – An independent person will be designated to perform periodic reconciliations of the various accounts monthly and documentation will be maintained.

Conclusion – Response accepted.

Report of Recommendations to the  
Iowa Law Enforcement Academy

June 30, 2012

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

Service Contracts – Service contracts are contracts entered into by the Academy to aid it in carrying out its programs and to provide specialized services through an independent contractor qualified by education, experience and/or technical ability. Service contracts may be with individuals, partnerships, firms, corporations or other business entities.

Iowa Administrative Code (IAC) 11-106 through 11-107 require service contracts be signed prior to the start date of the contract and include an indemnification clause, a termination clause and clauses requiring the service provider to comply with all applicable state/federal regulations. If the contract is awarded to a provider without a competitive bidding process, a ‘Sole Source Justification Form’ should be prepared and attached to the contract. The following were noted:

- a) For three of three contracts tested, the Academy did not use informal or formal competition for the purchase of services and a ‘Sole Source Justification Form’ was not attached to the contract.
- b) For two of three contracts tested, the contract could not be located.

Recommendation – The Academy should ensure all requirements of IAC 11-106 through 11-107 are met when entering into service contracts.

Response – The Academy will ensure all documentation of contract solicitation is maintained and all applicable clauses are included in the contracts.

Conclusion – Response accepted.

Report of Recommendations to the  
Iowa Law Enforcement Academy

June 30, 2012

Questions or requests for further assistance should be directed to:

Donna F. Kruger, CPA, Manager  
Jamie T. Reuter, Staff Auditor  
Andrew E. Nielsen, CPA, Deputy Auditor of State

Other individuals who participated in the audits include:

Thomas S. Hebert, Assistant Auditor