



OFFICE OF AUDITOR OF STATE
STATE OF IOWA

State Capitol Building
Des Moines, Iowa 50319-0004

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

Mary Mosiman, CPA
Auditor of State

NEWS RELEASE

FOR RELEASE

September 11, 2014

Contact: Andy Nielsen
515/281-5834

Auditor of State Mary Mosiman today released a report on the Iowa State Civil Rights Commission for the year ended June 30, 2013.

The Iowa State Civil Rights Commission is charged with investigating, holding hearings and rendering decisions on any complaints of unfair or discriminatory practices in public accommodations, employment, credit, housing, apprenticeship programs, on-the-job training programs and vocational schools on the basis of age, race, creed, color, sex, religion, national origin or disability and with planning and conducting programs designed to eliminate racial, religious, cultural and intergroup tensions.

A copy of the report is available for review at the Iowa State Civil Rights Commission, in the Office of Auditor of State and on the Auditor of State's web site at <http://auditor.iowa.gov/reports/1460-1670-0R00.pdf>.

#

**REPORT OF RECOMMENDATIONS TO THE
IOWA STATE CIVIL RIGHTS COMMISSION**

JUNE 30, 2013

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



Mary Mosiman, CPA
Auditor of State



OFFICE OF AUDITOR OF STATE
STATE OF IOWA

Mary Mosiman, CPA
Auditor of State

State Capitol Building
Des Moines, Iowa 50319-0004

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

September 8, 2014

To Beth Townsend, Director of the
Iowa State Civil Rights Commission:

The Iowa State Civil Rights Commission 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, 2013.

In conducting our audits, we became aware of certain aspects concerning the Commission's operations for which we believe corrective action is necessary. As a result, we have developed recommendations which are reported on the following page. We believe you should be aware of these recommendations, which pertain to the Commission's internal control and compliance with statutory requirements and other matters. These recommendations have been discussed with Commission personnel and their responses to these recommendations are included in this report. While we have expressed our conclusions on the Commission's responses, we did not audit the Iowa State Civil Rights Commission'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 State Civil Rights Commission, citizens of the State of Iowa and other parties to whom the Iowa State Civil Rights Commission 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 Commission during the course of our audits. Should you have questions concerning the above matters, we shall be pleased to discuss them with you at your convenience. Individuals who participated in our audits of the Commission are listed on page 5 and they are available to discuss these matters with you.

A handwritten signature in cursive script that reads "Mary Mosiman".

Mary Mosiman, CPA
Auditor of State

A handwritten signature in cursive script that reads "Warren G. Jenkins".

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 State Civil Rights Commission

June 30, 2013

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 Finding Related to Internal Control:

Capital Assets – Chapter 7A.30 of the Code of Iowa requires each department of the state to maintain a written, detailed and up-to-date inventory of property under its charge and control. Two copiers purchased in May 2013 were incorrectly omitted from the capital asset listing.

Recommendation – The Commission should develop written procedures to ensure a detailed, up-to-date capital asset listing is maintained. Procedures should include, but not be limited to, ensuring all capital asset additions are recorded in the proper fiscal year.

Response – The Commission will ensure all assets are documented and added to the capital asset listing as required.

Conclusion – Response accepted.

Finding Related to Statutory Requirements and Other Matters:

Receipt Deposits – Chapter 12.10 of the Code of Iowa requires monies received be deposited within ten days of collection. Ten of thirty checks tested were not deposited timely.

Recommendation – The Commission should ensure all receipts are deposited within ten business days in accordance with Chapter 12.10 of the Code of Iowa.

Response – The Commission will ensure all receipts are deposited within ten days. The Commission will ensure that if the individual responsible for making deposits is absent for more than five days, an alternate will be trained in how to make deposits to ensure there is a backup which should reduce any lapses in the ten day time frame.

Conclusion – Response accepted.

Report of Recommendations to the
Iowa State Civil Rights Commission

June 30, 2013

Staff:

Questions or requests for further assistance should be directed to:

Marlys K. Gaston, CPA, Manager
Todd E. Pudenz, CPA, Staff Auditor
Andrew E. Nielsen, CPA, Deputy Auditor of State

Other individuals who participated in the audits include:

Megan E. Irvin, Assistant Auditor