



DEPARTMENT OF JUSTICE AUDIT

FY 2015 Audit. The Office of Auditor of State released the audit report on the Iowa Department of Justice for FY 2015. The Attorney General serves as the head of the Department and Chief Legal Officer of the State. The Department prosecutes and defends all cases in the Supreme Court in which the state is a party or has an interest. The Department also represents the state in other actions and proceedings, both civil and criminal, when, in its judgment, the best interests of the state require it to do so or when requested to appear by the Governor or the Executive Council.

Audit Findings. The report makes the following findings related to internal control:

- **Segregation of Duties** – During the Auditor’s review, existing procedures are evaluated to determine if incompatible duties are performed by the same employee. The segregation of duties helps to prevent losses from employee error or dishonesty and maximizes the accuracy of the Department’s financial statements. Within the Prosecuting Attorney’s Office, responsibilities for maintaining detailed accounts receivable records are not segregated from collections. A listing of mail receipts is not prepared by the mail opener, at least on a test basis.

The report makes the following findings related to statutory requirements and other matters:

- **Biennial Report to Governor** – Iowa Code section [7A.6](#) requires the Attorney General’s Office to complete a biennial report of the two-year period ending with December 31 in even-numbered years. The report must be filed as soon as practicable after the expiration of the two-year period but not later than March 1. The Attorney General’s biennial report for the period ending December 31, 2014, was not filed by the March 1 deadline.
- **Targeted Small Business Procurement Goals** – Iowa Code section [73.16](#) requires the director of each state agency or department having purchasing authority, in cooperation with the Targeted Small Business (TSB) Marketing and Compliance Manager of the Iowa Economic Development Authority (IEDA), to establish a procurement goal for certified targeted small businesses each fiscal year. The procurement goal shall include the procurement of goods and services, including construction but excluding utility services. The goal must be stated in terms of a dollar amount and at a level exceeding the procurement levels from certified targeted small businesses during the previous fiscal year. The TSB procurement goal for the Department of Justice for FY 2015 was not set at a level greater than FY 2014 actual TSB spending.

Recommendations and Responses. The Auditor made recommendations on compliance for all of the items outlined above. The Iowa Department of Justice submitted responses for improvement that were accepted by the Auditor.

Additional Information. A full copy of the report is available for review in the Office of Auditor of State and on the Auditor of State website at https://auditor.iowa.gov/sites/default/files/audit_reports/1660-1120-0R00.pdf.

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