



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

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**NEWS RELEASE**

FOR RELEASE \_\_\_\_\_ September 11, 2014

Contact: Andy Nielsen  
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Auditor of State Mary Mosiman today released a report on the Iowa Law Enforcement Academy for the year ended June 30, 2013.

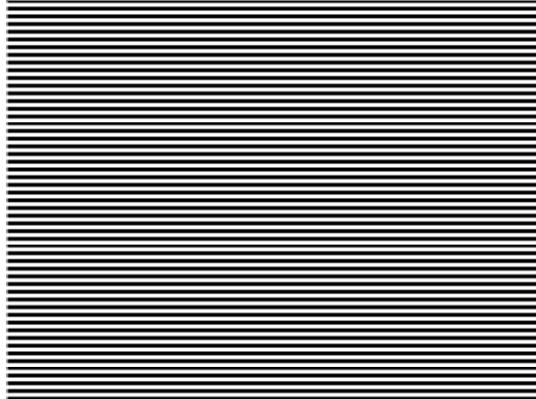
The Iowa Law Enforcement Academy is responsible for developing training programs, establishing hiring standards for law enforcement officers and setting standards for law enforcement service.

Mosiman recommended the Academy strengthen controls over receipts and bank reconciliations and ensure inventory and capital assets are properly reported. In addition, the Academy should complete and file the annual report timely. 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/1460-4670-0R00.pdf>.

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

**JUNE 30, 2013**

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



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September 8, 2014

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, 2013.

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, 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 Findings Related to Internal Control:**

- (1) Inventory - The cost of inventory items has not been updated since January 2010.

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

Response – We will update inventory values as directed.

Conclusion – Response accepted.

- (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 – Receipts will be reconciled by an independent person as suggested.

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 – We will have an independent individual prepare and reconcile as suggested.

Conclusion – Response accepted.

- (4) 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. The listing excluded two assets received by year-end but paid for after year-end.

Recommendation – Capital assets should be included on the capital asset listing based on the date the asset was received.

Response – The Academy will include assets on the capital asset listing based on when the asset is received not paid.

Conclusion – Response accepted.

Report of Recommendations to the  
Iowa Law Enforcement Academy

June 30, 2013

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

Annual Report – Chapter 80B.10 of the Code of Iowa states the Iowa Law Enforcement Academy shall make an annual report to the following persons: the Governor, the Attorney General and the Commissioner of Public Safety. The annual report has not been filed.

Recommendation – The Academy should ensure the annual report is filed as required.

Response – We will update the annual reports and file.

Conclusion – Response accepted.

Report of Recommendations to the  
Iowa Law Enforcement Academy

June 30, 2013

**Staff:**

Questions or requests for further assistance should be directed to:

Donna F. Kruger, CPA, Manager  
April D. Harbst, Staff Auditor  
Andrew E. Nielsen, CPA, Deputy Auditor of State

Other individuals who participated in the audits include:

Kyle C. Smith, Assistant Auditor