



OFFICE OF AUDITOR OF STATE
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NEWS RELEASE

FOR RELEASE August 11, 2010

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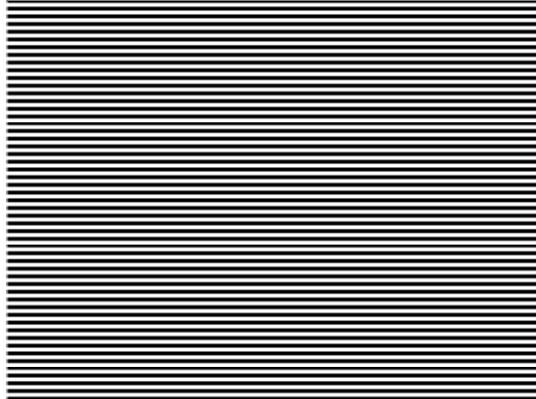
Auditor of State David A. Vaudt today released a report on the Iowa Law Enforcement Academy for the year ended June 30, 2009.

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.

Vaudt recommended the Academy deposit receipts as required by the Code of Iowa.

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/1060-4670-0R00.pdf>

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

JUNE 30, 2009

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



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August 5, 2010

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, 2009.

In conducting our audits, we became aware of an aspect concerning the Academy's operations for which we believe corrective action is necessary. As a result, we have developed a recommendation which is reported on the following page. We believe you should be aware of this recommendation, which pertains to the Academy's compliance with statutory requirements and other matters. This recommendation has been discussed with Academy personnel and their response to this recommendation is included in this report. While we have expressed our conclusion on the Academy's response, we did not audit the Iowa Law Enforcement Academy's response and, accordingly, we express no opinion on it.

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 5 and they are available to discuss these matters with you.

DAVID A. VAUDT, CPA
Auditor of State

WARREN G. JENKINS, CPA
Chief Deputy Auditor of State

cc: Honorable Chester J. Culver, Governor
Richard C. Oshlo, Jr., Director, Department of Management
Glen P. Dickinson, Director, Legislative Services Agency

Report of Recommendations to the
Iowa Law Enforcement Academy

June 30, 2009

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:

No matters were noted.

Finding Related to Statutory Requirements and Other Matters:

Receipt Deposits - Chapter 12.10 of the Code of Iowa requires ninety percent of all fees, commissions and moneys received to be deposited within ten days succeeding the collection. The remainder of the funds shall be deposited within 30 days. Seven of eighteen receipts tested were not deposited timely.

Recommendation - The Academy should deposit receipts as required by the Code of Iowa.

Response - The Academy is now contracting our accounting duties with the Iowa Department of Public Defense. Support Staff has been assigned to work with Public Defense to assure weekly deposits of all revenue (cash and checks).

Conclusion - Response accepted.

Report of Recommendations to the
Iowa Law Enforcement Academy

June 30, 2009

Staff:

Questions or requests for further assistance should be directed to:

Deb Moser, CPA, Manager
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Andrew E. Nielsen, CPA, Deputy Auditor of State