



OFFICE OF AUDITOR OF STATE
STATE OF IOWA

David A. Vaudt, CPA
Auditor of State

State Capitol Building
Des Moines, Iowa 50319-0004

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

NEWS RELEASE

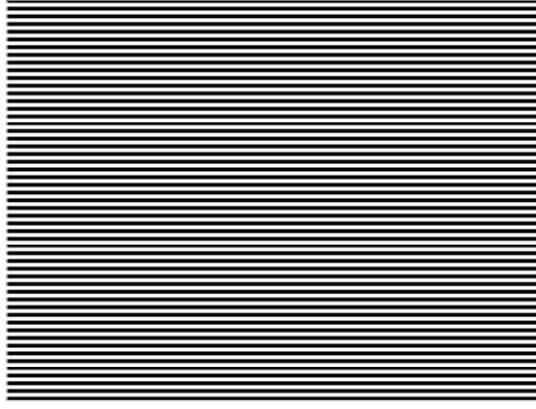
FOR RELEASE _____ August 31, 2010

Contact: Andy Nielsen
515/281-5834

Auditor of State David A. Vaudt today released an audit report on the Iowa Legislature for the year ended June 30, 2009. The Iowa Legislature includes the following components: House of Representatives, Senate, Legislative Services Agency and Office of Citizens' Aide/Ombudsman.

A copy of the report is available for review in the Iowa Legislature, in the Office of Auditor of State and on the Auditor of State's web site at:
<http://auditor.iowa.gov/reports/1060-5000-0R00.pdf>

###



**REPORT OF RECOMMENDATIONS TO THE
IOWA LEGISLATURE**

JUNE 30, 2009

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



David A. Vaudt, CPA
Auditor of State





OFFICE OF AUDITOR OF STATE
STATE OF IOWA

David A. Vaudt, CPA
Auditor of State

State Capitol Building
Des Moines, Iowa 50319-0004

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

August 27, 2010

To the Members and Officials of the Iowa Legislature:

The Iowa Legislature is a part of the State of Iowa and, as such, has been included in our audit of the State's Comprehensive Annual Financial Report (CAFR) for the year ended June 30, 2009.

In conducting our audit, we became aware of an aspect concerning the Iowa Legislature'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 pertaining to the Iowa Legislature's compliance with statutory requirements and other matters. This recommendation has been discussed with Iowa Legislature personnel and their response to this recommendation is included in this report. While we have expressed our conclusion on the Iowa Legislature's response, we did not audit the Iowa Legislature'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 Legislature, citizens of the State of Iowa and other parties to whom the Iowa Legislature 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 Iowa Legislature during the course of our audit. Should you have questions concerning the above matter, we shall be pleased to discuss it with you at your convenience. Individuals who participated in our audit of the Iowa Legislature are listed on page 5 and they are available to discuss this matter with you.

Handwritten signature of David A. Vaudt in cursive.

DAVID A. VAUDT, CPA
Auditor of State

Handwritten signature of Warren G. Jenkins in cursive.

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

June 30, 2009

Findings Reported in the State's Report on Internal Control:

No matters were noted.

Other Findings Related to Internal Control:

No matters were noted.

Finding Related to Statutory Requirements and Other Matters:

Committees and Commissions – The Code of Iowa establishes several commissions and committees which serve a variety of purposes. Specific sections in the Code of Iowa detail how many members are to be appointed and by whom, in addition to meeting and reporting requirements, as follows:

Section 28B.1 of the Code of Iowa establishes the Iowa commission on interstate cooperation composed of five members of the Senate, five members of the House of Representatives and three administrative officers. Not all of the required appointments to the interstate cooperation have been made by the House of Representatives.

Recommendation – The House of Representatives should make the required appointments to the Iowa commission on interstate cooperation to comply with the Code of Iowa.

Response – Section 28B.1 of the Code of Iowa requires the House speaker to appoint three members and the House minority leader to appoint two members to the Iowa commission on interstate cooperation. The speaker's 2009 and 2010 appointments included Rep. Dolores Mertz, Jerry Kearns and John Whitaker, who resigned his seat in 2009. The speaker will fill the vacancy created by Rep. Whitaker's resignation and will encourage the House minority leader to fill two vacancies, to be in compliance with section 28B.1 of the Code of Iowa.

Conclusion – Response accepted.

Report of Recommendations to the Iowa Legislature

June 30, 2009

Staff:

Questions or requests for further assistance should be directed to:

Ronald D. Swanson, CPA, Manager
Andrew E. Nielsen, CPA, Deputy Auditor of State

Other individuals who participated on this audit include:

Brett M. Zeller, Staff Auditor
Ainslee M. Barnes, Assistant Auditor
Michael L. Conroy, Assistant Auditor
Leanna J. Showman, Assistant Auditor