



# STATE OF IOWA

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CHESTER J. CULVER, GOVERNOR  
PATTY JUDGE, LT. GOVERNOR

DEPARTMENT OF HUMAN SERVICES  
CHARLES J. KROGMEIER, DIRECTOR

March 5, 2010

## **GENERAL LETTER NO. 23-D-7**

ISSUED BY: Bureau of Budget and Accounting, Division of Fiscal Management

SUBJECT: Management Manual, Title 23, Chapter D, **AUDITS**, page 2, revised.

### **Summary**

Chapter 23-D is updated to replace references to the division administrator's signature on audit responses with references to approval of the response and to correct a typographical error.

### **Effective Date**

Upon receipt.

### **Material Superseded**

This material replaces from the Management Manual, Title 23, Chapter D, page 2, dated September 21, 2007.

### **Additional Information**

Refer questions about this general letter to the Bureau of Budget and Accounting, Division of Fiscal Management.

### **Responding to State Audits**

**Legal reference:** Iowa Code section 217.6

The Division of Fiscal Management shall review all Department responses to state audit reports and is responsible for composing a letter of response.

Each section of the draft requiring a response will be assigned to the appropriate division or office. That unit shall return the response within 12 calendar days of receipt.

In the response, the assigned division should address each finding and recommendation contained in the draft audit report, clearly indicating either:

- ◆ Concurrence with the recommendation, including corrective action steps and target dates for completion, or
- ◆ Non-concurrence with the recommendation and reasons supporting the disagreement, including proper documentation.

The Division of Fiscal Management reviews the responses and combines them into a letter for the Division of Fiscal Management administrator's approval.

The Division of Fiscal Management tracks all planned corrective action and reports all delinquent actions to the director or administrator of each division.

Copies of the audits are maintained by the Division of Fiscal Management for five years and then destroyed.

### **Audits by Department of Inspections and Appeals**

**Legal reference:** Iowa Code sections 217.6 and 234.6

Records of all local offices operated by the Department of Human Services are subject to annual examination by the Iowa Department of Inspections and Appeals under a contract with the Department of Human Services.

The Audits Division of the Department of Inspections and Appeals has the statutory authority to conduct audits relative to the administration of the Medicaid and State Supplementary Assistance programs.