



OFFICE OF AUDITOR OF STATE
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Mary Mosiman, CPA
Auditor of State

NEWS RELEASE

FOR RELEASE _____ September 11, 2014

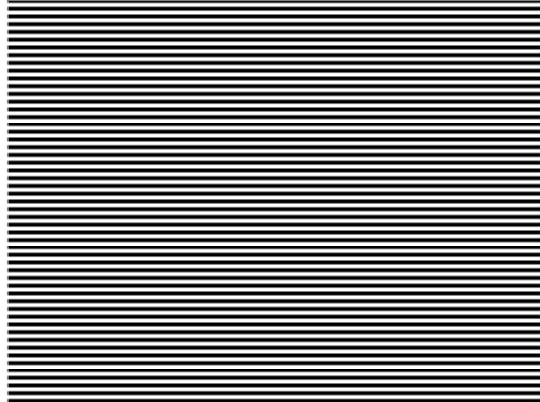
Contact: Andy Nielsen
515/281-5834

Auditor of State Mary Mosiman today released a report on the Public Employment Relations Board for the year ended June 30, 2013.

The Public Employment Relations Board is charged with administering the Public Employment Relations Act which defines the collective bargaining rights and duties of Iowa public employers and employees. The Board promotes cooperative relationships between government and its employees.

A copy of the report is available for review in the Public Employment Relations Board's Office, in the Office of Auditor of State and on the Auditor of State's web site at <http://auditor.iowa.gov/reports/1460-5720-OR00.pdf>.

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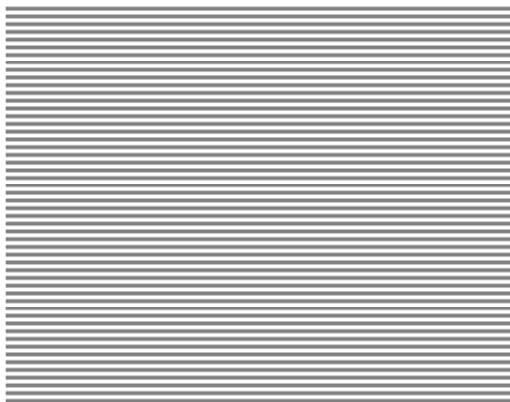
**REPORT OF RECOMMENDATIONS TO THE
PUBLIC EMPLOYMENT RELATIONS BOARD**

JUNE 30, 2013

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



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September 8, 2014

To Mike Cormack, Board Chair of the
Public Employment Relations Board:


The Public Employment Relations Board 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 an aspect concerning the Board'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 Board's compliance with statutory requirements and other matters. This recommendation has been discussed with Board personnel and their response to the recommendation is included in this report. While we have expressed our conclusion on the Board's response, we did not audit the Board'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 Public Employment Relations Board, citizens of the State of Iowa and other parties to whom the Public Employment Relations Board 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 Board during the course of our audits. 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 audits of the Board are listed on page 5 and they are available to discuss this matter 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, Board of Management
Glen P. Dickinson, Director, Legislative Services Agency

Report of Recommendations to the
Public Employment Relations Board

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:

No matters were noted.

Finding Related to Statutory Requirements and Other Matters:

Closed Sessions - The Board went into closed session on October 17, 2012, November 1, 2012, November 5, 2012, November 26, 2012, November 28, 2012, January 7, 2013, April 15, 2013 and May 13, 2013. The minutes record did not document the vote of each member on the question of holding the closed sessions or the reason for the closed sessions by reference to a specific Code of Iowa exemption as required by Chapter 21.5(2) of the Code of Iowa.

Also, the minutes record for the October 17, 2012 meeting indicates the Board went into closed session "to discuss personnel issues". Discussion included "salary adjustments and potential new ALJ position". Chapter 21.5(1) of the Code of Iowa discusses purposes for which a governing body may enter into a closed session. Discussion of personnel issues is not an allowable reason for holding a closed session.

Recommendation – The Board should comply with Chapter 21 of the Code of Iowa.

Response – Board has reviewed Iowa Code section 21.5. Board acknowledges corrections need to be made to close sessions in future minutes.

Conclusion – Response accepted.

Report of Recommendations to the
Public Employment Relations Board

June 30, 2013

Questions or requests for further assistance should be directed to:

Marlys K. Gaston, CPA, Manager
Trisha S. Kunze, Assistant Auditor
Andrew E. Nielsen, CPA, Deputy Auditor of State