

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

State Capitol Building  
Des Moines, Iowa 50319-0006

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Mary Mosiman, CPA  
Auditor of State

**NEWS RELEASE**

FOR RELEASE \_\_\_\_\_ September 24, 2015

Contact: Andy Nielsen  
515/281-5834

Auditor of State Mary Mosiman today released a report on the Iowa Public Information Board for the year ended June 30, 2014.

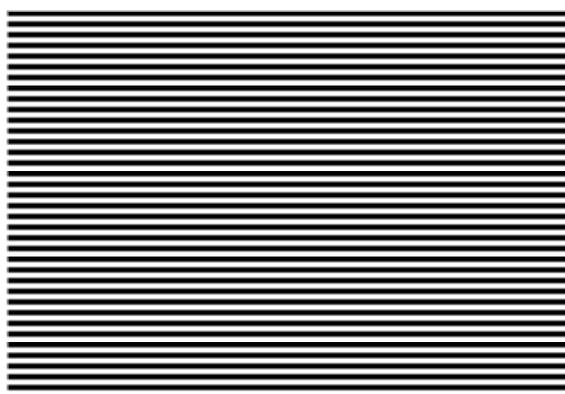
The Board was created by the Iowa Legislature, effective July 1, 2013, as a body to provide Iowans an alternative means to receive information and resolve complaints regarding the requirements of Chapters 21 and 22 of the Code of Iowa, the laws governing open meetings and public records, including a process to secure compliance with and enforcement of these requirements.

Mosiman recommended the Board review its internal controls relating to disbursements. The Board responded corrective action is being implemented.

A copy of the report is available for review in the office of the Iowa Public Information Board, in the Office of Auditor of State and on the Auditor of State's web site at <http://auditor.iowa.gov/reports/1560-5920-OR00.pdf>.

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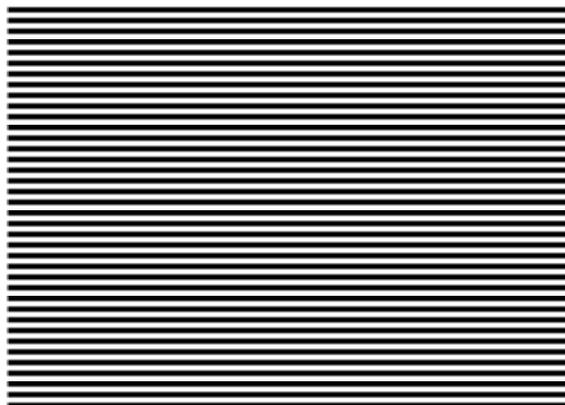
**REPORT OF RECOMMENDATIONS TO THE  
IOWA PUBLIC INFORMATION BOARD**

**JUNE 30, 2014**

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



**Mary Mosiman, CPA**  
Auditor of State



1560-5920-0R00



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September 18, 2015

To W. Charles Smithson, J.D., Executive Director  
of the Iowa Public Information Board:

The Iowa Public Information Board 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, 2014.

In conducting our audit, 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 which pertains to the Board's internal control. 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 Iowa Public Information 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 Iowa Public Information Board, citizens of the State of Iowa and other parties to whom the Iowa Public Information 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 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 Board are listed on page 5 and they are available to discuss this matter with you.

*Mary Mosiman*  
MARY MOSIMAN, CPA  
Auditor of State

*Warren G. Jenkins*  
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 Public Information Board

June 30, 2014

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

No matters were noted.

**Other Finding Related to Internal Control:**

Segregation of Duties – One important aspect of internal accounting control is the segregation of duties among employees to prevent an individual employee from handling duties which are incompatible. For the Iowa Public Information Board, one individual has control over the ordering and receiving functions for certain disbursements. In addition, independent approval of those disbursements was not documented.

Recommendation – We realize segregation of duties is difficult with a limited number of office employees. However, the Iowa Public Information Board should review its operating procedures to obtain the maximum internal control possible under the circumstances. In addition, independent approval for all disbursements should be obtained and documented.

Response – The Iowa Public Information Board accepts this recommendation and will immediately implement procedures to ensure the same employee does not control the ordering and receiving of items and independent approval for all disbursements will be obtained and documented.

Conclusion – Response accepted.

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

No matters were noted.

Report of Recommendations to the Iowa Public Information Board

June 30, 2014

**Staff:**

Questions or requests for further assistance should be directed to:

Suzanne R. Dahlstrom, CPA, Manager  
Anthony M. Heibult, Staff Auditor  
Andrew E. Nielsen, CPA, Deputy Auditor of State