



OFFICE OF AUDITOR OF STATE
STATE OF IOWA

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NEWS RELEASE

FOR RELEASE _____ September 23, 2016

Contact: Andy Nielsen
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Auditor of State Mary Mosiman today released a report on the Iowa Public Information Board for the year ended June 30, 2015.

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 and recommended the Board review its policies and procedures over targeted small business procurement levels to ensure compliance with Code of Iowa requirements. The Board's responses to the recommendations are included in the report.

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 website at <https://auditor.iowa.gov/reports/1660-5920-0000>.

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

JUNE 30, 2015

Iowa Public Information Board



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September 15, 2016

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, 2015.

In conducting our audit, we became aware of aspects concerning the Board's operations for which we believe corrective action is necessary. As a result, we have developed recommendations which are reported on the following page. We believe you should be aware of these recommendations which pertains to the Board's internal control and compliance with statutory requirements and other matters. These recommendations have been discussed with Board personnel and their responses to these recommendations are included in this report. While we have expressed our conclusions on the Board's responses, we did not audit the Iowa Public Information Board's responses and, accordingly, we express no opinion on them.

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

cc: Honorable Terry E. Branstad, Governor
David Roederer, Director, Department of Management
Glen P. Dickinson, Director, Legislative Services Agency

June 30, 2015

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:

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.

Finding Related to Statutory Requirements and Other Matters:

Iowa Code Compliance – Chapter 73.16 of the Code of Iowa requires the Director of each state agency or department of state government (state agency) having purchasing authority, in cooperation with the Targeted Small Business (TSB) Marketing and Compliance Manager of the Iowa Economic Development Authority (IEDA), to establish a procurement goal for certified targeted small businesses each fiscal year. The procurement goal shall include the procurement of goods and services, including construction, but excluding utility services. The goal shall be stated in terms of a dollar amount and at a level exceeding the procurement levels from certified targeted small businesses during the previous fiscal year.

The TSB procurement goal for Iowa Public Information Board was not submitted for the fiscal year ending 2015.

Recommendation – The Iowa Public Information Board should establish a dollar amount procurement level exceeding the previous fiscal year certified targeted small businesses procurement level as required.

Response – The Iowa Public Information Board (IPIB) will review Iowa Code section 73.16 and when applicable will comply with those requirements. Given IPIB's limited budget and the small amount of goods and services purchases, compliance with this section will provide unique challenges to the agency.

Conclusion – Response accepted.

Report of Recommendations to the Iowa Public Information Board

June 30, 2015

Questions or requests for further assistance should be directed to:

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

Other individuals who participated in the audit include:

Tara H. Williams, Assistant Auditor