

OFFICE OF AUDITOR OF STATE
STATE OF IOWA

Rob Sand
Auditor of State

State Capitol Building
Des Moines, Iowa 50319-0006

Telephone (515) 281-5834 Facsimile (515) 281-6518

NEWS RELEASE

FOR RELEASE

November 23, 2021

Contact: Marlys Gaston
515/281-5834

Auditor of State Rob Sand today released a report on the Iowa Department of Human Rights for the year ended June 30, 2020.

The Iowa Department of Human Rights' purpose is to promote opportunities, advocate rights, improve the conditions of poverty and study the changing needs and problems of all Iowans.

AUDIT FINDINGS:

Sand reported two findings related to the receipt and expenditure of taxpayer funds. The findings are found on pages 3 through 4 of this report.

Sand recommended the Department develop procedures to ensure all information required by the Uniform Guidance is included in the subaward document to subrecipients. Also, the Department should monitor Board Member meeting attendance to ensure compliance with the Code of Iowa.

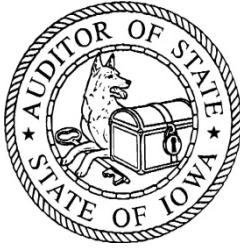
One of the findings discussed above is repeated from the prior year. Management of the Iowa Department of Human Rights have a fiduciary responsibility to provide oversight of the Department's operations and financial transactions. Oversight is typically defined as the "watchful and responsible care" management exercises in its fiduciary capacity.

A copy of the report is available for review on the Auditor of State's web site at <https://auditor.iowa.gov/reports/audit-reports/>.

**REPORT OF RECOMMENDATIONS TO THE
IOWA DEPARTMENT OF HUMAN RIGHTS**

JUNE 30, 2020

Iowa Department of Human Rights



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November 9, 2021

Iowa Department of Human Rights
Des Moines, Iowa

To San Wong, Director of the Iowa Department of Human Rights:

I am pleased to submit to you the Report of Recommendations for the Iowa Department of Human Rights for the year ended June 30, 2020. The report includes findings pertaining to the Department's internal control and compliance with statutory requirements and other matters which resulted from the fiscal year 2020 audit.

I appreciate the cooperation and courtesy extended by the officials and employees of Iowa Department of Human Rights throughout the audit. If I or this office can be of any further assistance, please contact me or my staff at 515-281-5834.

Sincerely,

A handwritten signature in black ink that reads "Rob Sand".

Rob Sand
Auditor of State

Iowa Department of Human Rights



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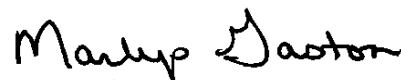
To San Wong, Director of the Iowa Department of Human Rights:

The Iowa Department of Human Rights 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, 2020.

In conducting our audits, we became aware of certain aspects concerning the Department's operations for which we believe corrective action is necessary. As a result, we have developed recommendations which are reported on the following pages. We believe you should be aware of these recommendations, which include those reported in the State's Single Audit Report. These recommendations have been discussed with Department personnel and their responses to these recommendations are included in this report. While we have expressed our conclusions on the Department's responses, we did not audit the Iowa Department of Human Rights' 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 Department, citizens of the State of Iowa and other parties to whom the Department 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 Department during the course of our audits. Should you have questions concerning any of the above matters, we shall be pleased to discuss them with you at your convenience. Individuals who participated in our audits of the Department are listed on page 5 and they are available to discuss these matters with you.


Marlys K. Gaston, CPA
Deputy Auditor of State

cc: Honorable Kim Reynolds, Governor
Kraig Paulsen, Interim Director, Department of Management
Timothy McDermott, Interim Director, Legislative Services Agency

June 30, 2020

Finding Reported in the State's Single Audit Report:

CFDA Number: 93.568 – Low-Income Home Energy Assistance
Agency Number: 17B1IALIEA, 17B1IALIE4, 18B1IALIEA, 18B1IALIE4, 1901IALIEA, 1901IALIE4, 2001IALIEA, 2001IALIE4
Federal Award Year: 2017, 2018, 2019, 2020

CFDA Number: 93.569 – Community Services Block Grant
Agency Number: 17B1IACOSR, 18B1IACOSR, 1901IACOSR, 2001IACOSR
Federal Award Year: 2017, 2018, 2019, 2020

Awards to Subrecipients

Criteria – The Uniform Guidance, Part 200.331 states, “All pass-through entities must ensure every subaward is clearly identified to the subrecipient as a subaward and includes the following information at the time of the subaward and if any of these data elements change, include the changes in subsequent subaward modification. When some of this information is not available, the pass-through entity must provide the best information available to describe the Federal award and subaward.” Required information includes, in part, Federal Award Date and Total Amount of the Federal Award.

Condition – The Department did not include the federal award date or the total amount of the federal award in the subaward to the subrecipients.

Cause – The Department has not established policies and procedures to ensure all required information is included in the subaward to the subrecipients.

Effect – The information required in the subaward to subrecipients was not included due to the lack of policies and procedures.

Recommendation – The Department should establish policies and procedures to ensure all required information is included in the subaward to subrecipients as required by Uniform Guidance, Part 200.331.

Response and Corrective Action Planned – The Department will implement procedures to be certain all subawards are compliant with the Uniform Guidance, Part 200.331 requirements. All future subawards, or modifications to current subawards, will have the required language inserted into the agreement.

Conclusion – Response accepted.

Report of Recommendations to the Iowa Department of Human Rights

June 30, 2020

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

No matters were reported.

Other Findings Related to Internal Control:

No material weaknesses in internal control over financial reporting were noted.

Findings Related to Statutory Requirements and Other Matters:

Board Members – Chapter 216A.107 of the Code of Iowa states the Family Development and Self-Sufficiency Council shall be made up of members, including the Director of the Department of Human Services or the Director's designee. The Director of the Department of Human Services designated Tiffany Vasey as their designee for the Council. This designee received notice of and signed off on her designation. During fiscal year 2020, the designee of the Director of the Department of Human Services did not attend any meetings.

Recommendation – The Department of Human Rights should determine if Board Members are attending meetings and complying with attendance requirements. If a Board Member is not attending meetings, the Department should notify the proper officials.

Response – We will continue to monitor meeting attendance. Meeting notices and meeting minutes are sent directly to the designees. The Department will inform the appropriate officials when a member has not attended the required number of meetings.

Conclusion – Response accepted.

Report of Recommendations to the Iowa Department of Human Rights

June 30, 2020

Staff:

Questions or requests for further assistance should be directed to:

Marlys K. Gaston, CPA, Deputy
Ryan J. Pithan, CPA, Manager
Coltin R. Collins, Staff Auditor

Other individuals who participated in the audits include:

Brett S. Gillen, CPA, Senior Auditor
Kathryn T. Blumer, Staff Auditor
Tristan J. Swiggum, Staff Auditor
Ridge G. Nennig, Staff Auditor