



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

Mary Mosiman, CPA
Auditor of State

State Capitol Building
Des Moines, Iowa 50319-0006

Telephone (515) 281-5834 Facsimile (515) 242-6134

NEWS RELEASE

FOR RELEASE

September 5, 2017

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, 2016.

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 <https://auditor.iowa.gov/reports/1760-5720-OR00>.

###

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

JUNE 30, 2016

Public Employment Relations Board



OFFICE OF AUDITOR OF STATE
STATE OF IOWA

Mary Mosiman, CPA
Auditor of State

State Capitol Building
Des Moines, Iowa 50319-0006

Telephone (515) 281-5834 Facsimile (515) 242-6134

August 10, 2017

To Michael 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, 2016.

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
MARY MOSIMAN, CPA
Auditor of State

cc: Honorable Kim Reynolds, 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, 2016

Findings Related to Statutory Requirements and Other Matters:

Targeted Small Business Procurement Goal – 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 the Department for fiscal year 2016 was not set at a level exceeding the fiscal year 2015 actual TSB spending.

Recommendation – The Department should set the TSB procurement goal at a level greater than the previous year’s actual TSB spending, or seek legislation to change this statutory requirement.

Response - PERB will review our Targeted Small Business procurement expenditures at the end of each fiscal year and ensure our goal for the next fiscal year exceeds the previous year's expenditures in this area. The goal of this program is a worthy one, which encourages agencies to utilize targeted small businesses. We exceeded our goal by spending \$7,056 instead of our stated goal of \$1,000. We are proud to have done so and will continue to utilize targeted small businesses strongly in the future. We will increase our goal in our paperwork to make sure that it reflects the continued strong support this agency has of this worthy program.

Conclusion – Response accepted.

Report of Recommendations to the
Public Employment Relations Board

June 30, 2016

Staff:

Questions or requests for further assistance should be directed to:

Pamela J. Bormann, CPA, Manager
Mark D. Newhall, Staff Auditor
Andrew E. Nielsen, CPA, Deputy Auditor of State