



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

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Auditor of State

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NEWS RELEASE

FOR RELEASE

September 21, 2017

Contact: Andy Nielsen
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Auditor of State Mary Mosiman today released a report on the Iowa Department of Veterans Affairs for the year ended June 30, 2016.

The Iowa Commission of Veterans Affairs, which consists of nine members appointed by the Governor and confirmed by the Senate, oversees the conduct and operations of the Iowa Department of Veterans Affairs.

The Iowa Department of Veterans Affairs, located at Camp Dodge in Johnston, Iowa, administers the Iowa Veterans Trust Fund, maintains military service records of Iowa veterans and provides assistance to and training for County Commissions of Veterans Affairs.

A copy of the report is available for review in the Iowa Department of Veterans Affairs, in the Office of Auditor of State and on the Auditor of State's web site at <https://auditor.iowa.gov/reports/1760-6700-0R00>.

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**REPORT OF RECOMMENDATIONS TO THE
IOWA DEPARTMENT OF VETERANS AFFAIRS**

JUNE 30, 2016

Iowa Department of Veterans Affairs



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September 15, 2017


To the Members of the Iowa Commission of Veterans Affairs:

The Iowa Department of Veterans Affairs (Department) 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 a certain aspect concerning the Department'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 Department's compliance with statutory requirements. This recommendation has been discussed with Department personnel and their response to the recommendation is included with this report. While we have expressed our conclusion on the Department's response, we did not audit the Iowa Department of Veterans Affairs' response and, accordingly, we express no opinion on the response.

This report, a public record by law, is intended solely for the information and use of the officials and employees of the Iowa Department of Veterans Affairs, citizens of the State of Iowa and other parties to whom the Iowa Department of Veterans Affairs 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 the matter with you.


MARY MOSIMAN, CPA
Auditor of State

cc: Honorable Kim Reynolds, Governor
David Roederer, Director, Department of Management
Glen P. Dickinson, Director, Legislative Services Agency

Report of Recommendations to the Iowa Department of Veterans Affairs

Year ended June 30, 2016

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:

Non-master Agreement Goods Procurement – Iowa Administrative Code (IAC) Section 11 Chapter 117 requires state agencies to use a competitive selection process to acquire non-master agreement goods from private entities when the cost of the goods is greater than \$1,500, unless there is adequate justification for a sole source or emergency procurement. For three non-master agreement procurements of goods costing more than \$1,500 a competitive selection process was not used and no exception to using a competitive process was documented.

Recommendation – The Department should ensure all non-master agreement procurements of goods exceeding \$1,500 are done using a competitive selection process in accordance with IAC Section 11 Chapter 117.

Response – The Department will ensure all non-master agreement procurements of goods exceeding the threshold of \$1,500 are properly done using a competitive selection process in the future.

Conclusion – Response accepted.

Report of Recommendations to the Iowa Department of Veterans Affairs

Year ended June 30, 2016

Staff:

Questions or requests for further assistance should be directed to:

Brian R. Brustkern, CPA, Manager
Ashley J. Moser, Senior Auditor
Andrew E. Nielsen, CPA, Deputy Auditor of State

Other individuals who participated in the audits include:

Joshua W. Ostrander, Senior Auditor
Eileen D. Loomis, Staff Auditor
Anthony J. Mallie, Staff Auditor
Ryan M. Barrett, Assistant Auditor
Elizabeth P. Dawson, Assistant Auditor
Jason J. Miller, Assistant Auditor
Andrew J. Salwolke, Assistant Auditor