



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

Rob Sand  
Auditor of State

State Capitol Building  
Des Moines, Iowa 50319-0004

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

**NEWS RELEASE**

FOR RELEASE

November 7, 2019

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Contact: Marlys Gaston  
515/281-5834

Auditor of State Rob Sand today released an agreed-upon procedures report on the Iowa Turkey Marketing Council for the period January 1, 2017 through December 31, 2018.

Sand recommended the Council should fully implement procedures which ensure sufficient recording of all expenditures.

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/>.

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**IOWA TURKEY MARKETING COUNCIL**  
**AUDITOR OF STATE'S INDEPENDENT REPORT ON**  
**APPLYING AGREED-UPON PROCEDURES**  
**FOR THE PERIOD**  
**JANUARY 1, 2017 THROUGH DECEMBER 31, 2018**

**Iowa Turkey Marketing Council**



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August 28, 2019

Officials of the Iowa Turkey Marketing Council  
Des Moines, Iowa

Dear Council Members:

I am pleased to submit to you the agreed-upon procedures report for the Iowa Turkey Marketing Council for the year ended December 31, 2018. The agreed-upon procedures were performed pursuant to Chapter 184A.9 of the Code of Iowa and in accordance with attestation standards established by the American Institute of Certified Public Accountants and the standards for attestation engagements contained in Government Auditing Standards.

I appreciate the cooperation and courtesy extended by the officials and employees of the Iowa Turkey Marketing Council throughout the agreed-upon procedures engagement. 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". The signature is stylized and cursive.

Rob Sand  
Auditor of State

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## Iowa Turkey Marketing Council

### Officials

Name

Title

### State

Honorable Kim Reynolds  
David Roederer  
Glen P. Dickinson

Governor  
Director, Department of Management  
Director, Legislative Services Agency

### Council

Russ Yoder  
Brad Moline  
Lynn Schable  
Ross Thoreson  
Tom Alberti  
Mike Naig

Chairperson  
Member  
Member  
Member  
Member  
Secretary designee, Iowa Department of  
Agriculture and Land Stewardship

Gretta Irwin

Executive Director/Secretary

**Iowa Turkey Marketing Council**



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Auditor of State's Independent Report on Applying Agreed-Up Procedures

To the Members of the Iowa Turkey Marketing Council:

We have performed the following procedures, which were agreed to by the Iowa Turkey Marketing Council, solely to assist you in evaluating the operations of the Iowa Turkey Marketing Council for the period January 1, 2017 through December 31, 2018. This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of those parties specified in this report. Consequently, we make no representation regarding the sufficiency of the procedures described below, either for the purpose for which this report has been requested or for any other purpose.

The procedures we performed are summarized as follows:

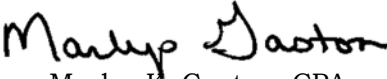
1. Reviewed certain revenues and expenses of the Iowa Turkey Marketing Council for propriety.
2. Reviewed bank reconciliations of the Iowa Turkey Marketing Council for propriety.
3. Reviewed minutes of the Iowa Turkey Marketing Council for propriety.
4. Reviewed internal controls over receipts and disbursements of the Iowa Turkey Marketing Council.

Based on the performance of the procedures described above, we identified a finding and recommendation for the Council. The finding and recommendation is described in the Detailed Findings and Recommendations section of this report. Unless reported in the Detailed Findings and Recommendations, items of non-compliance were not noted during the performance of the specific procedures listed above.

We were not engaged to and did not conduct an examination or review, the objective of which would be the expression of an opinion or conclusion, respectively, on specific accounting records and related information of the Iowa Turkey Marketing Council, including compliance with specific Code of Iowa requirements. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

The purpose of this report is to report certain agreed-upon procedures and the resulting recommendations pertaining to selected accounting records and related information of the Iowa Turkey Marketing Council, including the Council's compliance with certain Code of Iowa requirements. This report is not suitable for any other purpose.

We would like to acknowledge the many courtesies and assistance extended to us by personnel of the Iowa Turkey Marketing Council during the course of our agreed-upon procedures engagement. Should you have any questions concerning any of the above matters, we shall be pleased to discuss them with you at your convenience.

  
Marlys K. Gaston, CPA  
Deputy Auditor of State

August 28, 2019



**Iowa Turkey Marketing Council**

## Iowa Turkey Marketing Council

## Summary of Revenues, Expenses and Changes in Net Position

For the years ended December 31, 2017 and December 31, 2018

	2018	2017
Revenues:		
Turkey producer fees	\$ 354,398	355,961
Less refunds	(44,786)	(45,444)
Net operating revenues	309,612	310,517
Expenses:		
Salaries and benefits	142,055	141,942
Dues - National Turkey Federation	112,518	106,447
Travel and subsistence	2,287	5,325
Promotional development	2,179	2,185
Office supplies	1,917	1,433
Telephone	2,754	3,584
Office rent/building expense	18,000	24,000
Postage	245	250
Insurance	4,409	3,960
Equipment	-	4,700
Memberships	16	36
Professional services	-	3,854
Miscellaneous	294	966
Total expenses	286,674	298,682
Excess of net operating revenues over expenses	22,938	11,835
Change in net position	22,938	11,835
Net position beginning of year	19,861	8,026
Net position end of year	\$ 42,799	19,861

## **Detailed Finding and Recommendation**

Iowa Turkey Marketing Council

Detailed Finding Recommendation

For the years ended December 31, 2017 and December 31, 2018

- (A) Expenditures – Good accounting procedure and internal controls requires all expenditures to be documented, supported, and properly recorded. One of ten expenditures tested totaling \$421 was not recorded in the proper year.

Recommendation – The Council should ensure all expenditures are recorded in the appropriate year.

Response – A folder for vendor receipts will be used. Company credit cards are now the only credit cards used so the bookkeeper will have on line access to current charges.

Conclusion – Response acknowledged. The Council should ensure all expenditures are recorded in the appropriate year.

Iowa Turkey Marketing Council

Staff

This engagement was performed by:

Marlys K. Gaston, CPA, Deputy  
Janet K. Mortvedt., CPA, Manager  
Malika Moutiq, Staff Auditor