



OFFICE OF AUDITOR OF STATE
STATE OF IOWA

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Auditor of State

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Des Moines, Iowa 50319-0006
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NEWS RELEASE

FOR RELEASE

December 9, 2024

Contact: Brian Brustkern
515/281-5834

Auditor of State Rob Sand today released a report on the Iowa Department of Public Health for the year ended June 30, 2023.

The Department exercises general supervision over public health programs, promotes health and sanitation, carries out specific responsibilities required by law and administers state and federal laws related to public health and vital records. The Department also exercises administrative authority over the medical, dental, pharmacy and nursing boards.

AUDIT FINDINGS:

Sand reported four findings related to the Iowa Department of Public Health. The findings are reported on pages 3 through 5 of this report. Sand recommended the Department implement procedures to ensure compliance with Code of Iowa Chapters 136.1 and 147.14 related to board member compliance and Code of Iowa Chapter 73.16 related to targeted small businesses. Department responses to the recommendations are included in this report.

Management of the Iowa Department of Public Health 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 website at [Audit Reports – Auditor of State.](#)

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**REPORT OF RECOMMENDATIONS TO THE
IOWA DEPARTMENT OF PUBLIC HEALTH**

JUNE 30, 2023

Iowa Department of Public Health



OFFICE OF AUDITOR OF STATE
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Telephone (515) 281-5834

December 5, 2024

Iowa Department of Public Health
Des Moines, Iowa

To Kelly Garcia, Director of the Iowa Department of Health and Human Services:

I am pleased to submit to you the Report of Recommendations for the Iowa Department of Public Health for the year ended June 30, 2023. The report includes findings pertaining to the Department's internal control and compliance which resulted from the fiscal year 2023 audit.

I appreciate the cooperation and courtesy extended by the officials and employees of the Iowa Department of Public Health 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, appearing to read "Rob Sand".

Rob Sand
Auditor of State

Iowa Department of Public Health



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

December 5, 2024

To Kelly Garcia, Director of the Iowa Department of Health and Human Services:

The Iowa Department of Public Health is a part of the State of Iowa and, as such, has been included in our audits of the State's Annual Comprehensive Financial Report (ACFR) and the State's Single Audit Report for the year ended June 30, 2023.

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 pertain to the Department's compliance with statutory requirements and other matters. 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 Public Health'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 Department of Public Health, citizens of the State of Iowa and other parties to whom the Iowa Department of Public Health 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 6 and they are available to discuss these matters with you.

A handwritten signature in black ink, appearing to read "Brian R. Brustkern".

Brian R. Brustkern, CPA
Deputy Auditor of State

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

Report of Recommendations to the
Iowa Department of Public Health

June 30, 2023

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:

(1) State Board of Health

Per Chapter 136.1 of the Code of Iowa, the State Board of Health shall consist of 11 members including:

- Two members learned in health-related disciplines.
- Three members who have direct experience with public health.
- Two members who have direct experience with substance abuse treatment or prevention.
- Four members representing the general public.
- At least one of such members shall be licensed in the practice of medicine and surgery or osteopathic medicine and surgery under Chapter 148.

During the year ended June 30, 2023, the State Board of Health did not have 11 members. For five out of six meetings, only ten members were appointed. For one out of six meetings, only eight members were appointed.

Recommendation – Members should be appointed to meet the eleven-member requirement.

Response – Iowa HHS will work with the Governor's Office to ensure that board members are appointed in a timely fashion. Beginning in state fiscal year 2025, the State Board of Health has merged into the Council on Health and Human Services.

Conclusion – Response accepted.

Report of Recommendations to the
Iowa Department of Public Health

June 30, 2023

(2) State Board of Medicine

Per Chapter 147.14(1)(a), the State Board of Medicine shall consist of ten members including:

- Five members licensed to practice medicine and surgery.
- Two members licensed to practice osteopathic medicine and surgery.
- Three members not licensed to practice either medicine and surgery or osteopathic medicine and surgery, and who shall represent the general public.

During the year ended June 30, 2023, the State Board of Medicine did not have ten members. For all twelve meetings, only eight members were appointed.

Recommendation – Members should be appointed to meet the ten-member requirement.

Response – Iowa HHS will work with the Governor’s Office to ensure that board members are appointed in a timely fashion. Beginning in state fiscal year 2024, the State Board of Medicine was moved to the Department of Inspections, Appeals and Licensing.

Conclusion – Response accepted.

(3) State Board of Nursing

Per Chapter 147.14(1)(b), the State Board of Nursing shall consist of seven members including:

- Four registered nurses, two of whom shall be actively engaged in practice and two of who shall be nurse educators from nursing education programs: of these, one in higher education and one in area community and vocational-technical registered nurse education.
- One licensed practical nurse actively engaged in practice.
- Two members not registered nurses or licensed practical nurses who shall represent the general public and who are not members of health care delivery systems.

During the year ended June 30, 2023, the State Board of Nursing did not have seven members. For two of 11 meetings, only six members were appointed.

Recommendation – Members should be appointed to meet the seven-member requirement.

Response – Iowa HHS will work with the Governor’s Office to ensure that board members are appointed in a timely fashion. Beginning in state fiscal year 2024, the State Board of Nursing was moved to the Department of Inspections, Appeals and Licensing.

Conclusion – Response accepted.

Report of Recommendations to the
Iowa Department of Public Health

June 30, 2023

- (4) Targeted Small Businesses – 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 business during the previous fiscal year.

Departments with an established TSB procurement goal are required to report the dollar amount of purchases from certified targeted small businesses to the TSB Marketing and Compliance Manager of the IEDA within 15 business days following the end of each calendar quarter.

The TSB procurement goal for the Department for fiscal year 2023 was not set at a level exceeding fiscal year 2022 actual TSB spending. In addition, the Department did not provide one of the four required quarterly reports to the TSB Marketing and Compliance Manager of the IEDA within 15 business days, as required.

Recommendation – The Department should establish a dollar amount procurement level exceeding the previous fiscal year actual targeted small business procurements or seek Legislation to change this statutory requirement. In addition, the Department should ensure quarterly reports are submitted to the TSB Marketing and Compliance Manager of the IEDA within 15 business days, as required.

Response – The Department will review policies to ensure compliance with Iowa Code Chapter 73.16.

Conclusion – Response accepted.

Report of Recommendations to the
Iowa Department of Public Health

June 30, 2023

Staff:

Questions or requests for further assistance should be directed to:

Brian R. Brustkern, CPA, Deputy
Tammy A. Hollingsworth, CIA, Manager
Molly N. Kalkwarf, Senior Auditor

Other individuals who participated in the audits include:

Micaela A. Tintjer, CPA, Senior Auditor II
Austin C. Gohlmann, Staff Auditor
Deborah S. Krueger, Staff Auditor
Jared A. Marshall, Staff Auditor
Amila Tursunovic, Staff Auditor
Matthew F. Perry, Assistant Auditor
Claire E. Denning, Intern Auditor