



**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

NEWS RELEASE

Contact: Brian Brustkern
515/281-5834

FOR RELEASE

January 27, 2025

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

The Board was created by the Iowa Legislature as a body to provide Iowans an alternative means to receive information and resolve complaints regarding the requirements of Chapters 21 and 22 of the Code of Iowa, the laws governing open meetings and public records, including a process to secure compliance with and enforcement of these requirements.

Sand recommended the Board review its policies and procedures over certain statutory requirements related to targeted small business reporting requirements to ensure compliance with Code of Iowa requirements. The Board's response to the recommendation is included in the report.

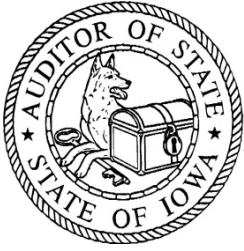
A copy of the report is available for review on the Auditor of State's website at [Audit Reports – Auditor of State](#).

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**REPORT OF RECOMMENDATIONS TO THE
IOWA PUBLIC INFORMATION BOARD**

JUNE 30, 2023

Iowa Public Information Board



OFFICE OF AUDITOR OF STATE
STATE OF IOWA

State Capitol Building
Des Moines, Iowa 50319-0006
Telephone (515) 281-5834

Rob Sand
Auditor of State

January 24, 2025

Iowa Public Information Board
Des Moines, Iowa

To Erika Eckley, J.D., Executive Director of the
Iowa Public Information Board:

I am pleased to submit to you the Report of Recommendations for the Iowa Public Information Board for the year ended June 30, 2023. The report includes a finding pertaining to the Department's statutory compliance which resulted from the fiscal year 2023 audit.

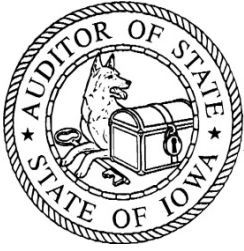
I appreciate the cooperation and courtesy extended by the officials and employees of the Iowa Public Information Board throughout the audit. If I or this office can be of any further assistance, please contact me or my staff at 515-281-5834.

Sincerely,

A handwritten signature in black ink, appearing to read "Rob Sand", written in a cursive style.

Rob Sand
Auditor of State

Iowa Public Information Board



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STATE OF IOWA

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Des Moines, Iowa 50319-0006
Telephone (515) 281-5834

January 24, 2025

To Erika Eckley, J.D., Executive Director of the
Iowa Public Information Board:

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

In conducting our audit, 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 which pertains to the Board's compliance with statutory requirements and other matters. This recommendation has been discussed with Board personnel and their response to this recommendation is included in this report. While we have expressed our conclusion on the Board's response, we did not audit the Iowa Public Information 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 Iowa Public Information Board, citizens of the State of Iowa and other parties to whom the Iowa Public Information 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 audit. 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 audit of the Board are listed on page 4 and they are available to discuss this matter 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 Public Information Board

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 Finding Related to Internal Control:

No matters were noted.

Findings Related to Statutory Requirements and Other Matters:

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 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 a 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 Department did not submit the fourth quarter report to the TSB Marketing and Compliance Manager of the IEDA within 15 business days, as required.

Recommendation – 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 Iowa Public Information Board will ensure that the TSB reports are submitted timely. A process going forward has been established.

Conclusion – Response accepted.

Report of Recommendations to the
Iowa Public Information Board

June 30, 2023

Staff:

Questions or requests for further assistance should be directed to:

Brian R. Brustkern, CPA, Deputy
Lesley R. Geary, CPA, Manager
Kerillos M. Hana, Staff Auditor