



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

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**NEWS RELEASE**

Contact: Brian Brustkern  
515/281-5834

FOR RELEASE

January 17, 2024

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Auditor of State Rob Sand today released a report on the Iowa Department on Aging for the year ended June 30, 2022.

The Iowa Department on Aging has the primary responsibility for providing advocacy, educational and prevention services to older Iowans. The Department receives funding from the U.S. Administration on Aging and distributes funds to Area Agencies on Aging.

**AUDIT FINDINGS:**

Sand reported one finding pertaining to the Iowa Department on Aging. The finding can be found on page 3 of this report. The finding addresses timely submission of Targeted Small Business (TSB) reports. Sand provided the Iowa Department on Aging with a recommendation to address the finding.

Management of the Iowa Department on Aging 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](#).

# # #

**REPORT OF RECOMMENDATIONS TO THE  
IOWA DEPARTMENT ON AGING**

**JUNE 30, 2022**

**Iowa Department on Aging**



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January 9, 2024

Iowa Department on Aging  
Des Moines, Iowa

To the Members of the Commission on Aging:

I am pleased to submit to you the Report of Recommendations for the Iowa Department on Aging for the year ended June 30, 2022. The report includes a finding pertaining to the Department's compliance with Targeted Small Business reporting which resulted from the fiscal year 2022 audit.

I appreciate the cooperation and courtesy extended by the officials and employees of the Iowa Department on Aging 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 Department on Aging**



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January 9, 2024

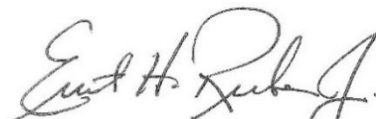
To the Members of the Commission on Aging:

The Iowa Department on Aging 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, 2022.

In conducting our audits, we became aware of an 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 statutory requirements and other matters. This recommendation has been discussed with Department personnel and their response to this recommendation is included in this report. While we have expressed our conclusion on the Department's response, we did not audit the Iowa Department on Aging'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 Department on Aging, citizens of the State of Iowa and other parties to whom the Department 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 the above information, please contact Ryan Pithan at 515-281-5834.

  
Ernest H. Ruben, Jr., CPA  
Chief Deputy Auditor of State

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

June 30, 2022

**Finding Reported in the State's Report on Internal Control:**

No matters were reported.

**Findings Reported in the State's Single Audit Report:**

No matters were reported.

**Other Findings Related to Internal Control:**

No matters were noted.

**Findings Related to Statutory Requirements and Other Matters:**

Targeted Small Business (TSB) Report – 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 submission date of the 4<sup>th</sup> quarter TSB report for the Department for the fiscal year 2022 was not reported timely.

Recommendation – The Department should ensure the TSB report is submitted timely (within 15 business days of the end of the quarter).

Response – The department will ensure that the TSB report is submitted timely (within 15 business days of the end of the quarter).

Conclusion – Response accepted.

Report of Recommendations for the Iowa Department on Aging

June 30, 2022

Questions or requests for further assistance should be directed to:

Ernest H. Ruben, Jr., CPA, Chief Deputy

Ryan J. Pithan, CPA, Manager

Maria R. Collins, Staff Auditor