



OFFICE OF AUDITOR OF STATE
STATE OF IOWA

Rob Sand
Auditor of State

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NEWS RELEASE

Contact: Brian Brustkern
515/281-5834

FOR RELEASE

January 17, 2024

Auditor of State Rob Sand today released an agreed-upon procedures report on the Iowa Turkey Marketing Council for the period January 1, 2021 through December 31, 2022.

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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IOWA TURKEY MARKETING COUNCIL
AUDITOR OF STATE'S INDEPENDENT REPORT ON
APPLYING AGREED-UPON PROCEDURES
FOR THE PERIOD
JANUARY 1, 2021 THROUGH DECEMBER 31, 2022

Iowa Turkey Marketing Council



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December 14, 2023

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 period January 1, 2021 through December 31, 2022. 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".

Rob Sand
Auditor of State

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Iowa Turkey Marketing Council

Officials

Name

Title

State

Honorable Kim Reynolds
Kraig Paulsen
Tim McDermott

Governor
Director, Department of Management
Director, Legislative Services Agency

Council

Ben Slinger
Tanner Evans
Brad Moline
Erin Ronzheimer
Lynn Schable

Chairperson
Member
Member
Member
Member

Julie Kenney

Secretary designee, Iowa Department of Agriculture
and Land Stewardship

Gretta Irwin

Executive Director/Secretary



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Auditor of State's Independent Report on Applying Agreed-Upon 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, 2021 through December 31, 2022, including procedures related to the Council's compliance with certain Code of Iowa requirements identified below. The Iowa Turkey Marketing Council's management, which agreed to the performance of the procedures performed, is responsible for compliance with these requirements and the operations of the Council.

This agreed-upon procedures engagement was conducted 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, issued by the Comptroller General of the United States. The Iowa Turkey Marketing Council's management has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose to assist in evaluating the operations of the Iowa Turkey Marketing Council including the Council's compliance certain Code of Iowa requirements. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures we performed are summarized as follows:

1. Traced certain revenues of the Iowa Turkey Marketing Council to proper approval, adequate supporting documentation, accurate accounting and for compliance with Chapter 184A.2 of the Code of Iowa.
2. Traced certain expenses of the Iowa Turkey Marketing council to proper approval, adequate supporting documentation, accurate accounting and compliance with Chapter 184A.6 of the Code of Iowa.
3. Obtained and observed selected bank reconciliations of the Iowa Turkey Marketing Council to determine whether the bank balances are properly reconciled to the books and for compliance with Chapter 184A.4 of the Code of Iowa.
4. Obtained and observed a listing of Iowa Turkey Marketing Council members for compliance with Chapter 184A.1B of the Code of Iowa.
5. Reviewed minutes of the Iowa Turkey Marketing Council for propriety and compliance with Chapter 21 of the Code of Iowa.
6. Obtained an understanding of internal controls over receipts and disbursements of the Iowa Turkey Marketing Council to determine if proper control procedures are in place and incompatible duties, from a control standpoint, are not performed by the same employee.

Based on the performance of the procedures described above, no items of non-compliance were noted.

We were engaged by the Iowa Turkey Marketing Council's management to perform this agreed-upon procedures engagement and conducted our engagement 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, issued by the Comptroller General of the United States. We were not engaged to and did not conduct an examination or review engagement, 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.

We are required to be independent of the Iowa Turkey Marketing Council and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agree-upon procedures engagement.

The purpose of this report is to report certain agreed-upon procedures and the resulting findings and 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.



Brian R. Brustkern, CPA
Deputy Auditor of State

December 14, 2023

Iowa Turkey Marketing Council

Iowa Turkey Marketing Council

Summary of Revenues, Expenses and Changes in Net Position

For the years ended December 31, 2021 and December 31, 2022

	2022	2021
Revenues:		
Turkey producer fees	\$ 327,001	334,256
Less refunds	(21,238)	(34,476)
Miscellaneous	233	-
Net operating revenues	305,996	299,780
Expenses:		
Salaries and benefits	149,079	148,605
Dues - National Turkey Federation	89,529	95,993
Travel and subsistence	4,467	1,715
Professional development	520	-
Office supplies	1,414	1,813
Telephone	2,256	2,093
Office rent/building expense	18,000	18,000
Postage	312	778
Promotion	4,543	1,910
Insurance	4,670	4,394
Memberships	9,016	7,016
Professional services	4,723	-
Board and committee members	777	-
Educational/regional meetings	662	106
Bank charges	102	87
Total expenses	290,070	282,510
Excess of net operating revenues over expenses	15,926	17,270
Change in net position	15,926	17,270
Net position beginning of year	148,547	131,277
Net position end of year	\$ 164,473	148,547

Iowa Turkey Marketing Council

Staff

This engagement was performed by:

Brian R. Brustkern, CPA, Deputy
Tiffany M. Ainger, CPA, Manager
Taylor A. Hepp, Senior Auditor