



**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 Facsimile (515) 281-6518

NEWS RELEASE

FOR RELEASE

August 26, 2019

Contact: Marlys Gaston
515/281-5834

Auditor of State Rob Sand today released a report on the Board of Regents for the year ended June 30, 2018.

The Board of Regents governs the State University of Iowa, Iowa State University of Science and Technology, University of Northern Iowa, Iowa School for the Deaf and Iowa Braille and Sight Saving School.

Sand recommended the Board establish procedures and ensure all required reports are submitted timely.

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/>.

###

**REPORT OF RECOMMENDATIONS TO THE
BOARD OF REGENTS**

JUNE 30, 2018

Board of Regents



OFFICE OF AUDITOR OF STATE
STATE OF IOWA

State Capitol Building
Des Moines, Iowa 50319-0006

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

Rob Sand
Auditor of State

August 16, 2019

To the Members of the Board of Regents, State of Iowa
Urbandale, Iowa

Dear Members of the Board of Regents:

I am pleased to submit to you this Report of Recommendations for the Board of Regents for the year ended June 30, 2018. This report includes audit findings pertaining to the Board's internal control and compliance which resulted from the fiscal year 2018 audit.

I appreciate the cooperation and courtesy extended by the officials and employees of the Board of Regents 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

Board of Regents



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 Facsimile (515) 281-6518

August 16, 2019

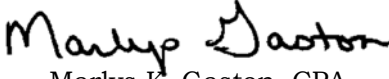
To the Members of the Board of Regents, State of Iowa
Urbandale, Iowa

The Board of Regents is a part of the State of Iowa and, as such, has been included in our audits of the State's Comprehensive Annual Financial Report (CAFR) and the State's Single Audit Report for the year ended June 30, 2018.

In conducting our audits, 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 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 Board of Regents' 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 Board of Regents, citizens of the State of Iowa and other parties to whom the Board of Regents 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 of Regents during the course of the audit. Should you have questions concerning 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 4 and they are available to discuss these matters with you.


Marlys K. Gaston, CPA
Deputy Auditor of State

cc: Honorable Kim Reynolds, Governor
David Roederer, Director, Department of Management
Glen P. Dickinson, Director, Legislative Services Agency

Report of Recommendations to the Board of Regents

June 30, 2018

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.

Findings Related to Statutory Requirements and Other Matters:

Iowa Code Compliance – Chapter 262.9(35) of the Code of Iowa requires a postsecondary enrollment program annual report, including financial and statistical information pertaining to the previous fiscal year, be submitted to the general assembly by October 1st.

Chapter 262.9C(5) of the Code of Iowa requires the Board of Regents to submit a report to the general assembly with information detailing the effects of the span of control policy on the composition of the workforce, cost savings, efficiencies, and outcomes by April 1st.

Chapter 262.93 of the Code of Iowa requires the Board of Regents to submit a report on the progress and implementation of the programs which they administer under Chapter 262.82 (Minority and Women Educators Enhancement Program) by January 31st of each year.

The Board of Regents submitted the Postsecondary Enrollment Program Annual Report, the Span of Control Policy Report, and the Report on Minority and Women Educators Enhancement Program after the deadlines stated by the Code of Iowa.

Recommendation – The Board of Regents should establish procedures and ensure all required reports are submitted on a timely basis prior to the deadline specified by the Code of Iowa.

Response – Moving forward, these reports will be submitted by their required deadlines.

Conclusion – Response accepted.

Report of Recommendations to the Board of Regents

Staff

Staff:

Questions or requests for further assistance should be directed to:

Deborah J. Moser, CPA, Manager
Sarah K. Nissen, Staff Auditor
Marlys K. Gaston, CPA, Deputy Auditor of State

Other individuals who participated in the audits include:

Alexia M. Grgurich, Staff Auditor