



OFFICE OF AUDITOR OF STATE
STATE OF IOWA

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NEWS RELEASE

Contact: Brian Brustkern
515/281-5834

FOR RELEASE

July 25, 2025

Auditor of State Rob Sand today released a report on the Iowa Department of Homeland Security and Emergency Management for the year ended June 30, 2024.

The Iowa Department of Homeland Security and Emergency Management is responsible for disaster preparedness and relief coordination throughout the state. In addition, the Department is responsible for the Wireless 911 Emergency Communications Funds.

AUDIT FINDINGS:

Sand reported two findings pertaining to the Iowa Department of Homeland Security and Emergency Management. The findings can be found on pages 3 and 4 of this report. The findings address financial reporting and statutory requirements for reporting. Sand provided the Department with recommendations to address these findings.

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 HOMELAND SECURITY
AND EMERGENCY MANAGEMENT**

JUNE 30, 2024

**Iowa Department of Homeland Security and
Emergency Management**



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Rob Sand
Auditor of State

July 21, 2025

Iowa Department of Homeland Security and Emergency Management
Des Moines, Iowa

To: John Benson, Director of the Iowa Department of
Homeland Security and Emergency Management:

I am pleased to submit to you this Report of Recommendations for the Iowa Department of Homeland Security and Emergency Management for the year ended June 30, 2024. The report includes a findings pertaining to the Department's internal control and a finding pertaining to the Department's statutory requirements which resulted from the fiscal year 2024 audit.

I appreciate the cooperation and courtesy extended by the officials and employees of the Iowa Department of Homeland Security and Emergency management 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 of Homeland Security and
Emergency Management**



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July 21, 2025

To: John Benson, Director of the Iowa Department of
Homeland Security and Emergency Management:

The Iowa Department of Homeland Security and Emergency Management 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, 2024.

In conducting our audits, we became aware of 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 include recommendations pertaining to internal control and 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 Department'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 Homeland Security and Emergency Management, citizens of the State of Iowa and other parties to whom the Iowa Department of Homeland Security and Emergency Management 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 Iowa Department of Homeland Security and Emergency Management 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 5 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 Homeland Security
and Emergency Management

June 30, 2024

Findings Reported in the State's Single Audit Report:

No matters were noted.

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

(A) Financial Reporting

Criteria – A deficiency in internal control over financial reporting exists when the design or operation of a control does not allow management or employees in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements of the financial statements on a timely basis. Properly designed policies and procedures and implementation of the policies and procedures are an integral part of ensuring the reliability and accuracy of the State's financial statements.

Department's record receipts and disbursements in the Iowa Advantage system throughout the year, including the accrual period. Activity not recorded in the Iowa Advantage system is reported to the Iowa Department of Administrative Services – State Accounting Enterprise (DAS-SAE) in the GAAP package. Departments submit their GAAP packages to DAS-SAE by the first week of September each year.

Homeland Security and Emergency Management

Condition – The Department understated Construction and Other Commitments by \$330,432 in the Wireless E911 Fund.

Cause – Although policies and procedures are in place to review GAAP package information, the review did not identify the misstatement.

Effect – The amounts reported as Construction and Other Commitments by the Department were misstated.

Recommendation – The Department should establish policies and procedures to ensure all Construction and Other Commitments are identified and properly reported in the GAAP package.

Response – The Iowa Department of Homeland Security and Emergency Management has updated its policies and procedures to ensure all Construction and Other Commitments are identified and properly reported in the GAAP Package.

Conclusion – Response accepted.

Other Findings Related to Internal Control:

No matters were noted.

Report of Recommendations to the Iowa Department of Homeland Security
and Emergency Management

June 30, 2024

Findings Related to Statutory Requirements and Other Matters:

- (1) 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.

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 provide one of the four required quarterly reports to the TSB Marketing and Compliance Manager of the IEDA within fifteen business days as required.

Recommendation - The Department should ensure quarterly reports are submitted to the TSB Marketing and Compliance Manager of the IEDA within fifteen business days, as required.

Response – The Iowa Department of Homeland Security and Emergency Management will submit the quarterly reports to the TSB Marketing and Compliance Manager of the IEDA within fifteen business days following the end of each calendar quarter, as required.

Conclusion – Response accepted.

Report of Recommendations to the Iowa Department of Homeland Security
and Emergency Management

June 30, 2024

Staff:

Questions or requests for further assistance should be directed to:

Brian R. Brustkern, CPA, Deputy
Cole L. Hocker, CPA, Director
Jon G. Hanson, Staff Auditor

Other individuals who participated in the audits include:

Benjamin A. Albrecht, Staff Auditor
Nathan A. DeWit, Staff Auditor
Enoch Duval, Staff Auditor
Benjamin I. Manchester, Staff Auditor
Stella F. Tsai, Assistant Auditor
Aiden Ernsteen, Auditor Intern