



OFFICE OF AUDITOR OF STATE
STATE OF IOWA

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State Capitol Building
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NEWS RELEASE

Contact: Brian Brustkern
515/281-5834

FOR RELEASE

November 4, 2025

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

The Iowa Communications Network is responsible for the management, development and operation of the statewide telecommunications network which carries and switches full motion interactive video, voice and data traffic for Iowa's educational institutions and other authorized users.

AUDIT FINDING:

Sand reported one finding pertaining to the Department. The finding can be found on page 3 of this report. Sand recommended the Department ensure quarterly Targeted Small Business reports are submitted timely.

Management of the Iowa Communications Network has 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](#).

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**REPORT OF RECOMMENDATIONS TO THE
IOWA COMMUNICATIONS NETWORK**

JUNE 30, 2023

Iowa Communications Network



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Telephone (515) 281-5834

November 4, 2025

Iowa Communications Network
Des Moines, Iowa

To the Members of the Iowa Telecommunications and Technology Commission:

I am pleased to submit to you this Report of Recommendations for the Iowa Communications Network for the year ended June 30, 2023. The report includes a finding pertaining to the Department's compliance with statutory requirements and other matters which resulted from the fiscal year 2023 audit.

I appreciate the cooperation and courtesy extended by the officials and employees of the Iowa Communications Network 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 Communications Network



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November 4, 2025

Iowa Communications Network
Des Moines, Iowa

To the Members of the Iowa Telecommunications and Technology Commission:

The Iowa Communications Network (ICN) 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) and the State's Single Audit Report for the year ended June 30, 2023.

In conducting our audits, we became aware of an aspect concerning the ICN'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 ICN's compliance with statutory requirements and other matters. This recommendation has been discussed with ICN personnel and their response to this recommendation is included in this report. While we have expressed our conclusion on ICN's response, we did not audit the ICN'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 Communications Network, citizens of the State of Iowa and other parties to whom the Iowa Communications Network 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 Communications Network during the course of our audit. 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 audit of ICN are listed on page 4 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

June 30, 2023

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:

- (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 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 fifteen 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 IDEA within fifteen business days, as required.

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

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

Conclusion – Response accepted.

Report of Recommendations to the Iowa Communications Network

June 30, 2023

Staff:

Questions or requests for further assistance should be directed to:

Brian R. Brustkern, CPA, Deputy
Jennifer L. Wall, CPA, Director
Zoey Brockway, Staff Auditor
Ronica H. Drury, Staff Auditor
Hunter Penton, Staff Auditor