



OFFICE OF AUDITOR OF STATE
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Mary Mosiman, CPA
Auditor of State

NEWS RELEASE

FOR RELEASE

August 17, 2015

Contact: Andy Nielsen
515/281-5834

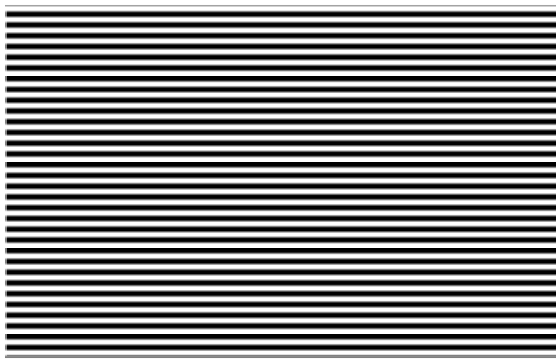
Auditor of State Mary Mosiman today released a report on the Iowa Department on Aging for the year ended June 30, 2014.

The Department 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.

Mosiman recommended the Department review its policies and procedures over contracts to ensure compliance with Iowa Administrative Code requirements. The Department's response to the recommendation is included in the report.

A copy of the report is available for review in the Iowa Department on Aging, in the Office of Auditor of State and on the Auditor of State's website at <http://auditor.iowa.gov/reports/1560-2970-0R00.pdf>.

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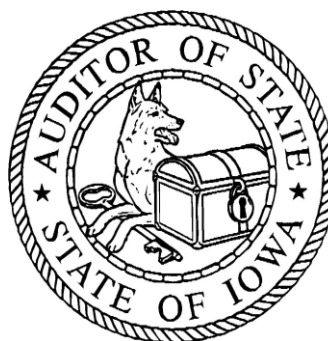


**REPORT OF RECOMMENDATIONS TO THE
IOWA DEPARTMENT ON AGING**

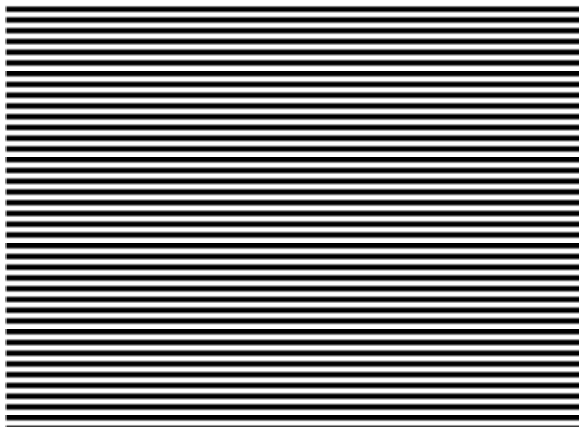
JUNE 30, 2014

Office of
**AUDITOR
OF STATE**

State Capitol Building • Des Moines, Iowa



**Mary Mosiman, CPA
Auditor of State**





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Mary Mosiman, CPA
Auditor of State

August 11, 2015

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 Comprehensive Annual Financial Report (CAFR) and the State's Single Audit Report for the year ended June 30, 2014.

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 compliance with statutory requirements and other matters. The 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 Iowa Department on Aging 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 on Aging during the course of our audits. 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 5 and they are available to discuss these matters with you.

Mary Mosiman
MARY MOSIMAN, CPA
Auditor of State

Warren G. Jenkins
WARREN G. JENKINS, CPA
Chief Deputy Auditor of State

cc: Honorable Terry E. Branstad, Governor
David Roederer, Director, Department of Management
Glen P. Dickinson, Director, Legislative Services Agency

June 30, 2014

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.

Finding Related to Statutory Requirements and Other Matters:

Service Contracts – Service contracts are contracts entered into by a department to aid in carrying out its programs and to provide specialized services through an independent contractor qualified by education, experience and/or technical ability. Service contracts may be with individuals, partnerships, firms, corporations or other business entities.

Iowa Administrative Code (IAC) Chapters 11-118 and 11-119 require service contracts be signed prior to services being provided under the contract, include an indemnification clause, a termination clause and clauses requiring the service provider to comply with all applicable state/federal regulations. For the year ended June 30, 2014, services were provided before the contract was signed for 1 of 8 contracts reviewed.

Recommendation – The Department should ensure all requirements of IAC Chapters 11-118 and 11-119 are met when entering into service contracts.

Response – The Department will continue to review and strengthen its procedures to ensure all requirements of IAC 11-118 through 11-119 are met when entering into service contracts.

Conclusion – Response accepted.

Report of Recommendations to the Iowa Department on Aging

June 30, 2014

Staff:

Questions or requests for further assistance should be directed to:

Donna F. Kruger, CPA, Manager
Kaylynn D. Short, Senior Auditor
Andrew E. Nielsen, CPA, Deputy Auditor of State

Other individuals who participated in the audits include:

Marcus B. Johnson, Staff Auditor
Janell R. Wieland, Staff Auditor
David A. Cook, Assistant Auditor
Daniel S. Nilsen, Assistant Auditor
Erin J. Sietstra, Assistant Auditor
Kristin R. Volkens, Assistant Auditor