



**OFFICE OF AUDITOR OF STATE  
STATE OF IOWA**

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**NEWS RELEASE**

FOR RELEASE \_\_\_\_\_ September 27, 2016

Contact: Andy Nielsen  
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Auditor of State Mary Mosiman today released a report on the Iowa Department on Aging for the year ended June 30, 2015.

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 its targeted small business procurement goals 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 <https://auditor.iowa.gov/reports/1660-2970-0R00>.

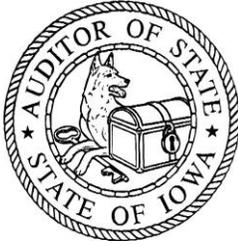
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**REPORT OF RECOMMENDATIONS TO THE  
IOWA DEPARTMENT ON AGING**

**JUNE 30, 2015**

**Iowa Department on Aging**



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September 23, 2016

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, 2015.

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

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

June 30, 2015

**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:**

Targeted Small Business Procurement Goal – 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. The procurement goal shall include the procurement of goods and services, including construction, but excluding utility services. The goal shall be stated in terms of a dollar amount and at a level exceeding the procurement levels from certified targeted small businesses during the previous fiscal year.

The TSB procurement goal for the Department on Aging for fiscal year 2015 was not set at a level greater than fiscal year 2014 actual TSB spending.

Recommendation – The Department shall establish a procurement level, in terms of a dollar amount, at a level exceeding the procurement level from certified targeted small businesses during the previous fiscal year.

Response – The Department has put in place a procedure to ensure the dollar amount of the procurement goal is at a level exceeding the procurement levels from certified targeted small businesses during the previous fiscal year.

Conclusion – Response accepted.

Report of Recommendations to the Iowa Department on Aging

June 30, 2015

**Staff:**

Questions or requests for further assistance should be directed to:

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

Other individuals who participated in the audits include:

Ryan P. Swanson, CPA, Staff Auditor  
Debora M. Copeland, Assistant Auditor  
Alex N. Kawamura, Assistant Auditor  
Mallory A. Sims, Assistant Auditor  
Sarah J. Swisher, Assistant Auditor