



AUDIT REPORT — IOWA PUBLIC INFORMATION BOARD

Audit Report. The State Auditor's Office released a report on August 28, 2017, on the Iowa Public Information Board (IPIB) for the year ending June 30, 2016.

Findings. The audit produced no findings regarding the State's single audit or internal control.

Recommendations and Responses. The audit report included two recommendations on other findings related to internal control. The recommendations are listed below.

- **Segregation of Duties.** The segregation of duties is an important aspect of internal accounting control necessary to prevent an individual employee from handling duties which are incompatible. The audit report found that currently at the IPIB, only one individual has control over ordering and receiving functions for certain disbursements. The Auditor recommends that the IPIB review its operating procedures to maintain the maximum internal control possible with a limited staff. The IPIB accepts this recommendation and will implement changes immediately.
- **Targeted Small Business (TSB) Procurement Goal.** Iowa Code section [73.16](#) requires the director of each State agency or department possessing purchasing authority, in cooperation with the Targeted Small Business (TSB) Marketing and Compliance Manager of the Iowa Economic Development Authority, to establish a procurement goal for goods and services from targeted small businesses each fiscal year. The audit report found that the IPIB did not submit a TSB procurement goal for the fiscal year ending in 2016. The Auditor recommends that the IPIB establish a dollar amount procurement level exceeding the previous fiscal year's level, or seek legislation to change this statutory requirement. The IPIB states in response that it will review the statutory requirements of Iowa Code section [73.16](#) and will comply with the requirements, when applicable. The IPIB also notes that doing so will present a unique challenge, given the agency's small budget.

The full report can be found [here](#).

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