



OFFICE OF AUDITOR OF STATE
STATE OF IOWA

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NEWS RELEASE

FOR RELEASE

August 22, 2018

Contact: Andy Nielsen
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Auditor of State Mary Mosiman today released a report on the Iowa Legislature for the year ended June 30, 2017. The Iowa Legislature includes the following components: House of Representatives, Senate, Legislative Services Agency and Office of Citizens' Aide/Ombudsman.

Mosiman recommended the Legislative Services Agency and Office of Citizens' Aide/Ombudsman implement procedures to set targeted small businesses procurement goals in accordance with the Code of Iowa. The Agency's response to the recommendation is included in the report.

A copy of the report is available for review at the Iowa Legislature, in the Office of Auditor of State and on the Auditor of State's website at <https://auditor.iowa.gov/reports/audit-reports/>.

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**REPORT OF RECOMMENDATIONS TO THE
IOWA LEGISLATURE**

JUNE 30, 2017

Iowa Legislature



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August 16, 2018

To the Members and Officials of the Iowa Legislature:

The Iowa Legislature is a part of the State of Iowa and, as such, has been included in our audit of the State's Comprehensive Annual Financial Report (CAFR) for the year ended June 30, 2017.

In conducting our audit, we became aware of an aspect concerning the Iowa Legislature'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. This recommendation has been discussed with Iowa Legislature personnel and their response to the recommendation is included in this report. While we have expressed our conclusion on the response, we did not audit the Iowa Legislature'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 Legislature, citizens of the State of Iowa and other parties to whom the Iowa Legislature 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 Legislature during the course of our audit. 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 audit of the Iowa Legislature 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 Kim Reynolds, Governor
David Roederer, Director, Department of Management
Glen P. Dickinson, Director, Legislative Services Agency

Report of Recommendations to the Iowa Legislature

June 30, 2017

Finding 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 Businesses – Chapter 73.16 of the Code of Iowa requires the Agency to establish a procurement goal for certified targeted small businesses (TSB) each fiscal year. Chapter 73.16.2(a)(2) states the procurement goal shall be established at a level which exceeds the procurement levels from certified targeted small businesses during the previous fiscal year.

For fiscal year 2017, the TSB procurement goal for the Legislative Service Agency and the Office of Citizens' Aide/Ombudsman was less than actual TSB spending from the previous year.

Recommendation – The Agency should set procurement goals for certified targeted small businesses greater than actual TSB spending from the prior year or pass legislation to repeal this requirement.

Response – TSB procurement goals will be set at a level greater than actual TSB spending from the prior year.

Conclusion – Response accepted.

Report of Recommendations to the Iowa Legislature

June 30, 2017

Staff:

Questions or requests for further assistance should be directed to:

Michelle B. Meyer, CPA, Manager
Andrew E. Nielsen, CPA, Deputy Auditor of State
Alex N. Kawamura, CPA, Staff Auditor

Other individuals who participated in the audit include:

Christopher M. Anderson, Staff Auditor
Justin Gibbons, Staff Auditor