



OFFICE OF AUDITOR OF STATE
STATE OF IOWA

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Auditor of State

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May 18, 2011

To John Baldwin, Director of the
Iowa Department of Corrections:


Iowa State Prison Industries 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, 2010.

In addition to these reports, we also prepare a separate report of recommendations pertaining to each Agency's internal control, compliance with statutory requirements and other matters when our audits disclose findings we believe should be brought to your attention.

This report is to inform you our audits of Iowa State Prison Industries did not disclose any findings which we believe were necessary to report for the year ended June 30, 2010.

We would like to acknowledge the many courtesies and assistance extended to us by personnel of Iowa State Prison Industries during the course of our audits. If you have questions regarding the above information, please contact Deborah Moser at (515) 281-6573.


DAVID A. VAUDT, CPA
Auditor of State


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