



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

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Rob Sand  
Auditor of State

August 16, 2019

To Joyce Flinn, Director of the Department of  
Homeland Security and Emergency Management:

The Department of Homeland Security and Emergency Management 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, 2018.

In addition to these reports, we also prepare a separate report of recommendations pertaining to each Department'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 your Department did not disclose any findings we believe were necessary to report for the year ended June 30, 2018.

We would like to acknowledge the many courtesies and assistance extended to us by personnel of the Department during the course of our audits. Should you have questions concerning any of the above matters, please contact Brian Brustkern at (515) 242-5932.

A handwritten signature in black ink that reads "Marlys K. Gaston".

Marlys K. Gaston, CPA  
Deputy Auditor of State

cc: Honorable Kim Reynolds, Governor  
David Roederer, Director, Department of Management  
Glen P. Dickinson, Director, Legislative Services Agency