



OFFICE OF AUDITOR OF STATE
STATE OF IOWA

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Auditor of State

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September 13, 2019

To Beth Skinner, Director of the Iowa Department of Corrections:

Iowa State Prison Industries – Farms 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, 2018.

In addition to this report, we also prepare a separate report of recommendations pertaining to each Department’s internal control, compliance with statutory requirements and other matters when our audit discloses findings we believe should be brought to your attention.

This report is to inform you our audit of Iowa State Prison Industries – Farms did not disclose any findings we believe were necessary to report for the year ended December 31, 2018.

We would like to acknowledge the many courtesies and assistance extended to us by personnel of Iowa State Prison Industries – Farms during the course of our audit. If you have any questions regarding the above information, please contact Brian Brustkern at (515) 281-5834.

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
Daniel Clark, Deputy Director, Iowa State Prison Industries