



OFFICE OF AUDITOR OF STATE
STATE OF IOWA

Rob Sand
Auditor of State

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August 13, 2019

To Ms. Cheryl K. Arnold, Board Chair,
Public Employment Relations Board:

The Public Employment Relations Board 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 Board'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 the Board did not disclose any findings which 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 Board during the course of our audit. If you have any questions regarding the above information, please contact Michelle Meyer 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