



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

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September 3, 2020

To Dr. Beth Skinner, 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, 2019.

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 audit of Iowa State Prison Industries did not disclose any findings we believe were necessary to report for the year ended June 30, 2019.

We would like to acknowledge the many courtesies and assistance extended to us by personnel of the Iowa State Prison Industries during the course of our audits. Should you have questions concerning the above information, please contact Lesley Geary at (515) 281-5464.

  
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