



OFFICE OF AUDITOR OF STATE
STATE OF IOWA

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Auditor of State

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July 9, 2007

To John McCalley, Director of the
Iowa Department of Elder Affairs:

The Iowa Department of Elder Affairs 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, 2006.

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 audit discloses 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 which we believe were necessary to report for the year ended June 30, 2006.

We would like to acknowledge the many courtesies and assistance extended to us by personnel of the Department during the course of our audits. If you have any questions regarding the above information, please contact Marlys Gaston at (515)-281-8314.

DAVID A. VAUDT, CPA
Auditor of State

WARREN G. JENKINS, CPA
Chief Deputy Auditor of State

cc: Honorable Chester J. Culver, Governor
Charles J. Krogmeier, Director, Department of Management
Dennis C. Prouty, Director, Legislative Services Agency