



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

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September 8, 2009

To John Baldwin, 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, 2008.

In addition to the CAFR, we also prepare a separate report of recommendations pertaining to each Agency'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 for the year ended December 31, 2008 did not disclose any findings which we believe are necessary to report to you.

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 questions regarding the above information, please contact Suzanne Dahlstrom at (515) 242-6244.

DAVID A. VAUDT, CPA  
Auditor of State

WARREN G. JENKINS, CPA  
Chief Deputy Auditor of State

cc: Honorable Chester J. Culver, Governor  
Richard Oshlo, Interim Director, Department of Management  
Glen Dickinson, Director, Legislative Services Agency  
Roger L. Baysden, Director, Iowa State Prison Industries