

OFFICE OF AUDITOR OF STATE

STATE OF IOWA

Mary Mosiman, CPA Auditor of State

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September 13, 2017

To the Members of the Ethics and Campaign Disclosure Board, State of Iowa:

The Iowa Ethics and Campaign Disclosure 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, 2016.

In addition to the CAFR, we also prepare a separate report of recommendations pertaining to each Board'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 that our audit of the Ethics and Campaign Disclosure Board did not disclose any findings we believe were necessary to report for the year ended June 30, 2016.

We would like to acknowledge the many courtesies and assistance extended to us by personnel of the Board during the course of our audit. Should you have questions concerning the above information, please contact Donna Kruger at (515) 242-6319.

MARY MOSIMAN, CPA

cc: Honorable Kim Reynolds, Governor David Roederer, Director, Department of Management Glen P. Dickinson, Director, Legislative Services Agency