



OFFICE OF AUDITOR OF STATE
STATE OF IOWA

David A. Vaudt, CPA
Auditor of State

State Capitol Building
Des Moines, Iowa 50319-0004

Telephone (515) 281-5834 Facsimile (515) 242-6134

April 14, 2005

Iowa Department of Education
Division of Vocational Rehabilitation
510 E. 12th Street
Des Moines, Iowa 50319-0240

Re: Notification of audit for the year ended June 30, 2004

To the Members of the State Board of Education:

The Iowa Department of Education, Division of Vocational Rehabilitation 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, 2004.

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 audits of your Agency did not disclose any findings which we believe were necessary to report for the year ended June 30, 2004.

We would like to acknowledge the many courtesies and assistance extended to us by personnel of the Agency during the course of our audits. If you have questions regarding the above information, please contact Joe Marturello at (515) 281-6910.

Handwritten signature of David A. Vaudt in cursive.

DAVID A. VAUDT, CPA
Auditor of State

Handwritten signature of Warren G. Jenkins in cursive.

WARREN G. JENKINS, CPA
Chief Deputy Auditor of State

cc: Honorable Thomas J. Vilsack, Governor
Michael L. Tramontina, Director, Department of Management
Dennis C. Prouty, Director, Legislative Services Agency