



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

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September 17, 2018

To the Members of the Commission on Aging:

The Iowa Department on Aging 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, 2017.

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 audits disclose findings we believe should be brought to your attention.

This report is to inform you that our audit of the Iowa Department on Aging did not disclose any findings we believe were necessary to report for the year ended June 30, 2017.

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

*Mary Mosiman*  
MARY MOSIMAN, CPA  
Auditor of State

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