



OFFICE OF AUDITOR OF STATE
STATE OF IOWA

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October 14, 2019

To the Honorable Thomas J. Miller, Attorney General of the State of Iowa:

The Iowa Department of Justice 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, 2018.

In addition to the CAFR, 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 our audits of the Department did not disclose any findings we believe were necessary to report for the year ended June 30, 2018.

We would like to acknowledge the many courtesies and assistance extended to us by personnel of the Iowa Department of Justice during the course of our audits. Should you have questions concerning the above information, please contact Tammy Hollingsworth at (515) 281-6910.

Marlys K. Gaston, CPA
Deputy Auditor of State

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