



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

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Rob Sand  
Auditor of State

November 26, 2019

To the Honorable Kim Reynolds, Governor:

The Office of Governor 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, 2018.

In addition to this report, we also prepare a separate report of recommendations pertaining to each Office'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 your Office did not disclose any findings which we believe were necessary to report for the year ended June 30, 2018.

We are investigating the dismissal of the former Director of the Iowa Department of Human Services. Our investigation into the dismissal and other related issues is ongoing and findings, if any, resulting from our investigation will be reported at a later date.

We would like to acknowledge the many courtesies and assistance extended to us by personnel of the Office during the course of our audit. If you have questions regarding the above information, please contact Deb Moser at (515) 281-6573.

A handwritten signature in black ink that reads "Rob Sand".

Rob Sand  
Auditor of State

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