



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

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Auditor of State

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November 8, 2021

To Larry Johnson, Director of the Iowa Department of Inspection and Appeals:

The Iowa Department of Inspection and Appeals 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 and Single Audit Report for the year ended June 30, 2020.

In addition, we also prepare a separate report of recommendations pertaining to the System'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 audits of the System did not disclose any findings we believe were necessary to report for the years ended June 30, 2020.

We would like to acknowledge the many courtesies and assistance extended to us by personnel of the System during the course of our audits. Should you have questions regarding the above information, please contact Katherine Rupp at (515) 242-6238.

A handwritten signature in black ink that reads "Marlys K. Gaston".

Marlys K. Gaston, CPA  
Deputy Auditor of State

cc: Honorable Kim Reynolds, Governor  
Kraig Paulsen, Interim Director, Department of Management  
Tim McDermott, Interim Director, Legislative Services Agency