



**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

July 26, 2006

To Gary D. Maynard, Director of the  
Iowa Department of Corrections:

Iowa State Prison Industries – Farms 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, 2005.

In addition to the CAFR, we also prepare a separate report of recommendations pertaining to each Agency’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 Iowa State Prison Industries – Farms did not disclose any findings which we believe were necessary to report for the year ended December 31, 2005.

We would like to acknowledge the many courtesies and assistance extended to us by personnel of Iowa State Prison Industries – Farms during the course of our audit. If you have questions regarding the above information, please contact Steve Nottger at (319) 234-0080.

DAVID A. VAUDT, CPA  
Auditor of State

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  
Roger L. Baysden, Director, Iowa State Prison Industries