



OFFICE OF AUDITOR OF STATE
STATE OF IOWA

State Capitol Building
Des Moines, Iowa 50319-0004
Telephone (515) 281-5834 Facsimile (515) 242-6134

Rob Sand
Auditor of State

October 24, 2022

To the Members of the State Board of Education:

The Iowa Department of Education is a part of the State of Iowa and, as such, has been included in our audits of the State's Annual Comprehensive Financial Report (ACFR) and the State's Single Audit Report for the year ended June 30, 2021.

In addition to this report, we also prepare a separate report of recommendations pertaining to the Department'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 the Department did not disclose any findings which we believe were necessary to report for the year ended June 30, 2021.

We would like to acknowledge the many courtesies and assistance extended to us by personnel of the Department during the course of our audits. If you have any questions regarding the above information, please contact Deb Moser at (515) 281-5834.

A handwritten signature in black ink, appearing to read "Ernest H. Ruben, Jr." with a stylized flourish at the end.

Ernest H. Ruben, Jr., CPA
Deputy Auditor of State

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