



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

Rob Sand  
Auditor of State

State Capitol Building  
Des Moines, Iowa 50319-0006  
Telephone (515) 281-5834 Facsimile (515) 281-6518

January 5, 2023

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 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 each Office's internal control and 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, 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. Should you have questions concerning the above information, please contact Ryan Pithan 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: Kraig Paulsen, Director, Department of Management  
Tim McDermott, Director, Legislative Services Agency