



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

Rob Sand  
Auditor of State

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April 18, 2023

To Beth Skinner, Director of the  
Iowa Department of Corrections:

The Iowa Department of Corrections 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 these reports, we also prepare a separate report of recommendations pertaining to each 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 audits of your Department did not disclose any findings 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 questions regarding the above information, please contact Ryan Pithan at 515/281-5834.

A handwritten signature in black ink, appearing to read "Ernest H. Ruben Jr.", written in a cursive style.

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

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