

## OFFICE OF AUDITOR OF STATE

STATE OF IOWA

Rob Sand Auditor of State

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May 2, 2024

To Matthew Oetker, Board Chair, Public Employment Relations Board:

The Public Employment Relations Board is a part of the State of Iowa and, as such, has been included in our audit of the State's Annual Comprehensive Financial Report (ACFR) for the year ended June 30, 2020.

In addition to this report, we also prepare a separate report of recommendations pertaining to 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 Public Employment Relations Board did not disclose any findings which we believe were necessary to report for the year ended June 30, 2020.

We would like to acknowledge the many courtesies and assistance extended to us by personnel of the Board during the course of our audit. If you have any questions regarding the above information, please contact Suzanne Dahlstrom at 515/281-5834.

Brian R. Brustkern, CPA Deputy Auditor of State

for Refor

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