



OFFICE OF AUDITOR OF STATE
STATE OF IOWA

Rob Sand
Auditor of State

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June 5, 2024

To the Members of the Board of Regents, State of Iowa
Urbandale, Iowa

The Board of Regents 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, 2022.

In addition to these reports, we also prepare a separate report of recommendations pertaining to internal control, compliance with statutory requirements and other matters when our audits disclose findings we believe should be brought to your attention. This report is to inform you our audit of the Iowa Board of Regents did not disclose any findings which we believe were necessary to report for the year ended June 30, 2022.

This report, a public record by law, is intended solely for the information and use of the officials and employees of the Iowa Board of Regents, citizens of the State of Iowa and other parties to whom the Iowa Board of Regents may report. This report is not intended to be and should not be used by anyone other than these specified parties.

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

A handwritten signature in black ink, appearing to read "Brian R. Brustkern".

Brian R. Brustkern, CPA
Deputy Auditor of State

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