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## 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

July 23, 2024

Iowa College Student Aid Commission Des Moines, Iowa

To: McKenzie Snow, Director of the Iowa Department of Education and the Iowa College Student Aid Commission:

The Iowa College Student Aid Commission 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, 2023.

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 Department did not disclose any findings which we believe were necessary to report for the year ended June 30, 2023.

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.

Brian R. Brustkern, CPA Deputy Auditor of State

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