



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

August 23, 2024

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, 2023.

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 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 your Office 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 "Brian R. Brustkern".

Brian R. Brustkern, CPA
Deputy Auditor of State

cc: Kraig Paulsen, Director, Department of Management
Timothy McDermott, Director, Legislative Services Agency