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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

October 4, 2024

To the Members of the Iowa Commission of Veterans Affairs:

The Iowa Department of Veterans Affairs (Department) 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 these reports, we also prepare a separate report of recommendations pertaining to each Department's internal control and 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 audits of the Iowa Department of Veterans Affairs 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 the Department during the course of our audits. Should you have questions concerning any of the above matters, please contact Gwen Fangman 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