



**OFFICE OF AUDITOR OF STATE**  
**STATE OF IOWA**

Rob Sand  
Auditor of State

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Des Moines, Iowa 50319-0006  
Telephone (515) 281-5834

January 24, 2025

To the Members of the Iowa Law Enforcement Academy Council:

The Iowa Law Enforcement Academy 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, 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 Academy 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 Academy during the course of our audit. If you have any questions regarding the above information, please contact 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