



OFFICE OF AUDITOR OF STATE
STATE OF IOWA

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Des Moines, Iowa 50319-0006
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Rob Sand
Auditor of State

April 2, 2025

To Beth Skinner, Director of the Iowa Department of Corrections:

Iowa Prison Industries – Farms 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, 2024.

In addition to this report, 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 audit discloses findings we believe should be brought to your attention.

This report is to inform you our audit of Iowa State Prison Industries – Farms did not disclose any findings we believe were necessary to report for the year ended December 31, 2023.

We would like to acknowledge the many courtesies and assistance extended to us by personnel of Iowa Prison Industries – Farms during the course of our audits. If you have any questions regarding the above information, please contact Jenny Wall 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 Paulson, Director, Department of Management
Tim McDermott, Director, Legislative Services Agency
Robert Fairfax, Deputy Director, Iowa Prison Industries