



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

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Auditor of State

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January 6, 2010

To Richard C. Oshlo, Interim Director of the  
Department of Management:


The Department of Management is a part of the State of Iowa and, as such, has been included in our audit of the State's Comprehensive Annual Financial Report (CAFR) for the year ended June 30, 2008.

In addition to the CAFR, we also prepare a separate report of recommendations pertaining to each Department's 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 your Department did not disclose any findings which we believe were necessary to report for the year ended June 30, 2008.

We would like to acknowledge the many courtesies and assistance extended to us by personnel of the Department during the course of our audit. If you have questions regarding the above information, please contact Ernest Ruben at (515) 281-8431.

  
DAVID A. VAUDT, CPA  
Auditor of State

  
WARREN G. JENKINS, CPA  
Chief Deputy Auditor of State

cc: Honorable Chester J. Culver, Governor  
Glen Dickinson, Director, Legislative Services Agency