



OFFICE OF AUDITOR OF STATE
STATE OF IOWA

Mary Mosiman, CPA
Auditor of State

State Capitol Building
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June 30, 2018

To the Honorable Michael L. Fitzgerald,
Treasurer of State:

The Office of the Treasurer of State is 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, 2017.

In addition to the CAFR, we also prepare a separate report of recommendations pertaining to each Office'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 Office did not disclose any findings which we believe were necessary to report for the year ended June 30, 2017.

We would like to acknowledge the many courtesies and assistance extended to us by personnel of the Office during the course of our audit. If you have questions regarding the above information, please contact Suzanne Dahlstrom at (515) 242-6244.

Mary Mosiman
MARY MOSIMAN, CPA
Auditor of State

cc: Honorable Kim Reynolds, Governor
David Roederer, Director, Department of Management
Glen P. Dickinson, Director, Legislative Services Agency