



OFFICE OF AUDITOR OF STATE
STATE OF IOWA

State Capitol Building
Des Moines, Iowa 50319-0006

Telephone (515) 281-5834 Facsimile (515) 281-6518

Rob Sand
Auditor of State

September 1, 2020

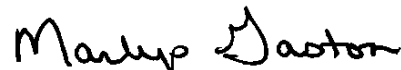
To the Members of the Board of Regents, State of Iowa
Urbandale, Iowa

The Board of Regents 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) and the State's Single Audit Report for the year ended June 30, 2019.

In addition to this report, 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, 2019.

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 Deb Moser at (515) 281-6573.


Marlys K. Gaston, CPA
Deputy Auditor of State

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