



OFFICE OF AUDITOR OF STATE
STATE OF IOWA

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Rob Sand
Auditor of State

April 7, 2023

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, 2021.

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 audits disclose 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, 2021.

This report, a public record by law, is intended solely for the information and use of the officials and employees of the Iowa Law Enforcement Academy, citizens of the State of Iowa and other parties to whom the Iowa Law Enforcement Academy may report. This report is not intended to be and should not be used by anyone other than these specified parties

We would like to acknowledge the many courtesies and assistance extended to us by personnel of the Academy during the course of our audits. Should you have questions concerning any of the above matters, please contact Tiffany Ainger at 515/281-5834.

A handwritten signature in black ink, appearing to read "Ernest H. Ruben, Jr.", is positioned above the printed name.

Ernest H. Ruben, Jr., CPA
Deputy Auditor of State

cc: Honorable Kim Reynolds, Governor
Kraig Paulsen, Director, Department of Management
Tim McDermott, Director, Legislative Services Agency