



OFFICE OF AUDITOR OF STATE
STATE OF IOWA

Rob Sand
Auditor of State

State Capitol Building
Des Moines, Iowa 50319-0004
Telephone (515) 281-5834 Facsimile (515) 281-6518

January 10, 2024

To the Honorable Roby Smith,
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 audits of the State's Annual Comprehensive Financial Report (ACFR) and the State's Single Audit Report for the year ended June 30, 2022.

In addition to these reports, we also prepare a separate report of recommendations pertaining to each Office's 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 audits of your Office did not disclose any findings we believe were necessary to report for the year ended June 30, 2022.

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

A handwritten signature in black ink, appearing to read "Ernest H. Ruben, Jr." with a stylized flourish at the end.

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

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