



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

Rob Sand  
Auditor of State

State Capitol Building  
Des Moines, Iowa 50319-0006  
Telephone (515) 281-5834 Facsimile (515) 281-6518

January 18, 2024

Iowa Department of Human Rights

To: Kelly Garcia, Director of the Iowa Department of Health and Human Services

The Iowa Department of Human Rights is a 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 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 Iowa Department of Human Rights 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 Department during the course of our audit. If you have questions regarding the above information, please contact Ryan Pithan at 515-281-5834.

A handwritten signature in black ink, appearing to read "Ernest H. Ruben, Jr.", is written over a faint, larger version of the same signature.

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