



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

October 24, 2025

To: Doug Ommen, Director
of the Iowa Department of Insurance and Financial Services:

The Iowa Department of Insurance and Financial Services 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, 2024.

In addition to these reports, we also prepare a separate report of recommendations pertaining to the Department's internal controls, 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 the Department did not disclose any findings which we believe were necessary to report for the year ended June 30, 2024.

We would like to acknowledge the many courtesies and assistance extended to us by personnel of the Department during the course of our audits. If you have questions regarding the above information, please contact Gwen Fangman at 515-281-5834.

A handwritten signature in black ink, appearing to read "Brian R. Brustkern".

Brian R. Brustkern, CPA
Deputy Auditor of State

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