



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

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

Rob Sand  
Auditor of State

October 30, 2025

To the Honorable Kim Reynolds, Governor:

The Office of Governor 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 this report, we also prepare a separate report of recommendations pertaining to each Office's internal control and 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 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 your Office during the course of our audits. Should you have questions concerning the above information, please contact Alex Kawamura 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: Kraig Paulsen, Director, Department of Management  
Timothy McDermott, Director, Legislative Services Agency