



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

February 20, 2026

Iowa Judicial Branch
To Robert Gast, State Court Administrator:

The Iowa Judicial Branch 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 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 the Iowa Judicial Branch did not disclose any findings we believe should be brought to your attention.

Update on prior year State Court Debt Allocation Issue finding: The Office of Auditor of State (AOS) is performing agreed upon procedures on the in-house review done by the Judicial Branch on issues with the proper distribution of court debt receipts and will report any findings from the procedures performed. A separate report will be issued by AOS once the procedures are complete.

We would like to acknowledge the many courtesies and assistance extended to us by personnel of the Iowa Judicial Branch during the course of our audits. If you have questions regarding the above information, please contact Tammy Hollingsworth 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
Timothy McDermott, Director, Legislative Services Agency