



OFFICE OF AUDITOR OF STATE

STATE OF IOWA

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Rob Sand
Auditor of State

March 31, 2026

To Beth Skinner, Director of the Iowa Department of Corrections:

The Iowa Department of Corrections 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 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 Corrections did not disclose any findings we believe should be brought to your attention.

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 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