



OFFICE OF AUDITOR OF STATE

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Rob Sand
Auditor of State

August 19, 2026

Iowa Department of Natural Resources
To Kayla Lyon, Director:

The Iowa Petroleum Underground Storage Tank Board (UST Board) established by Chapter 455G of the Code of Iowa was dissolved as a result of Senate File 2414, signed into law by the Governor on April 19, 2014. The functions of the UST Board and any remaining funds were transferred to the Department of Natural Resources and Iowa Department of Agriculture and Land Stewardship during fiscal year 2025.

The UST Board is a part of the State of Iowa and, as such, has been included in our audit of the State's Annual Comprehensive Financial Report (ACFR) 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 audit discloses findings we believe should be brought to your attention.

This report is to inform you our audit of the Iowa Petroleum Underground Storage Tank Board 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 Iowa Petroleum Underground Storage Tank Board during the course of our audit. 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