



OFFICE OF AUDITOR OF STATE

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Rob Sand
Auditor of State

August 19, 2026

To the Members of the Iowa Law Enforcement Academy Council:

The Iowa Law Enforcement Academy 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, 2025.

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 Academy did not disclose any findings we believe were necessary to report for the year ended June 30, 2025.

We would like to acknowledge the many courtesies and assistance extended to us by personnel of the Academy during the course of our audit. If you have any questions regarding the above information, please contact Stephen Hoffman 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 Services Agency