



OFFICE OF AUDITOR OF STATE
STATE OF IOWA

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Rob Sand
Auditor of State

September 10, 2026

To: Iowa Department of Justice – Attorney General

The Iowa Department of Justice 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, 2025.

In addition to these reports, we also prepare a separate report of recommendations pertaining to each Department's 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 audits of the Iowa Department of Justice did not disclose any findings, which we believe necessary to report for the year ended June 30, 2025.

This report, a public record by law, is intended solely for the information and use of officials and employees of the Iowa Department of Justice, citizens of the State of Iowa and other parties to whom the Iowa Department of Justice may report. This report is not intended to be and should not be used by anyone other than these specified parties.

We would like to acknowledge the many courtesies and assistance extended to us by personnel of the Iowa Department of Justice during the course of our audit. Should you have questions concerning any of the above matters, please contact Gwen Fangman 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