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Rob Sand
Auditor of State

October 29, 2026

To: Doug Ommen, Director of the Iowa Department of Insurance and Financial Services

The Iowa Department of Insurance and Financial Services 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 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 Department of Insurance and Financial Services did not disclose any findings which we believe were 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 Insurance and Financial Services, citizens of the State of Iowa and other parties to whom the Iowa Department of Insurance and Financial Services 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 Insurance and Financial Services during the course of our audit. If you have questions regarding the above information, please contact Gwen Fangman at 515-281-5834.

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