



OFFICE OF AUDITOR OF STATE
STATE OF IOWA

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June 25, 2014

TO: Administration and Regulation Appropriations Subcommittee
Holly Lyons, Division Director, Legislative Services Agency
David Roederer, Director, Department of Management
Legislative Fiscal Committee of the Legislative Council

FROM: Megan Hogan

RE: Carry forward funds

In accordance with Iowa Code section 8.62, the Office of Auditor of State spent \$304.50 of the Training and Technology Carry Forward from fiscal year 2013. The total was used for partial payment for the 2014 NASACT-IT Auditing Training.

Thank you,

A handwritten signature in blue ink that reads "Megan".

Megan Hogan
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