



**OFFICE OF AUDITOR OF STATE**  
**STATE OF IOWA**

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Auditor of State

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July 7, 2005

To Allen Harris, Director of the  
Iowa Department for the Blind:

The Iowa Department for the Blind is part of the State of Iowa and, as such, has been included in our audits of the State's Comprehensive Annual Financial Report (CAFR) and the State's Single Audit Report for the year ended June 30, 2004.

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 audits disclose findings we believe should be brought to your attention.

This report is to inform you our audits of your Department did not disclose any findings which we believe were necessary to report for the year ended June 30, 2004.

We would like to acknowledge the many courtesies and assistance extended to us by personnel of the Department during the course of our audits. If you have questions regarding the above information, please contact David Voy at (515) 281-3058.

DAVID A. VAUDT, CPA  
Auditor of State

WARREN G. JENKINS, CPA  
Chief Deputy Auditor of State

cc: Honorable Thomas J. Vilsack, Governor  
Michael L. Tramontina, Director, Department of Management  
Dennis C. Prouty, Director, Legislative Services Agency