



OFFICE OF AUDITOR OF STATE
STATE OF IOWA

State Capitol Building
Des Moines, Iowa 50319-0004

Telephone (515) 281-5834 Facsimile (515) 242-6134

Mary Mosiman, CPA
Auditor of State

July 14, 2014

To the Members and Officials of the Iowa Legislature:

The Iowa Legislature is a part of the State of Iowa and, as such, has been included in our audit of the State's Comprehensive Annual Financial Report (CAFR) for the year ended June 30, 2013.

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 Iowa Legislature did not disclose any findings we believe were necessary to report for the year ended June 30, 2013.

We would like to acknowledge the many courtesies and assistance extended to us by personnel of the Iowa Legislature during the course of our audit. If you have questions regarding the above information, please contact Michelle Meyer at (515) 281-5834.


MARY MOSIMAN, CPA
Auditor of State


WARREN G. JENKINS, CPA
Chief Deputy Auditor of State

cc: Honorable Terry E. Branstad, Governor
David Roederer, Director, Department of Management
Glen P. Dickinson, Director, Legislative Services Agency