



OFFICE OF AUDITOR OF STATE
STATE OF IOWA

Rob Sand
Auditor of State

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March 31, 2023

University of Iowa
Iowa State University
University of Northern Iowa

To Interested Parties:

The State of Iowa will not meet today's federal deadline for issuance of the FY22 Statewide Single Audit Report because the Auditor of State has not been provided with all materials necessary to complete its work.

Prior to completion of the Single Audit Report, the State of Iowa must issue its Annual Comprehensive Financial Report (ACFR). The Auditor of State is not charged with completing the ACFR, however must audit the ACFR and then the Single Audit, in that order. To date, the Auditor of State has not been provided with the supporting documentation required to complete an audit of the ACFR.

We are in regular communication with the officials responsible for completing the ACFR and have corresponded with them repeatedly to stress the importance of their timeliness on this project. They report encountering multiple challenges in compiling the ACFR, over which the Auditor of State's Office has no control. As a result, we cannot provide a reliable estimate when the Statewide Single Audit Report will be completed because we do not know when we will be provided with materials to complete our work on the ACFR.

Consistent with past Single Audits, we do not anticipate reporting noncompliance for the universities.

Sincerely,

A handwritten signature in blue ink, appearing to read "Ernest H. Ruben, Jr.", is written over a light blue horizontal line.

Ernest H. Ruben, Jr., CPA
Deputy Auditor of State