



OFFICE OF AUDITOR OF STATE
STATE OF IOWA

David A. Vaudt, CPA
Auditor of State

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July 26, 2005

To Mr. Clarence Key, Jr., Executive Director of the
Iowa Board of Parole

The Iowa Board of Parole 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 Board'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 the Board 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 Board during the course of audits. If you have questions regarding the above information, please contact Ron Swanson at (515) 281-6454.

Handwritten signature of David A. Vaudt in black ink.

DAVID A. VAUDT, CPA
Auditor of State

Handwritten signature of Warren G. Jenkins in black ink.

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