

FROM THE DESK OF HON. DAVID M. WALKER
FORMER U.S. COMPTROLLER GENERAL

April 4, 2023

To Whom It May Concern:

I have reviewed the proposed House amendment to SF478. The proposed amendment does NOT address the concerns that I raised in my previous letter of March 8, 2023. The revised legislation is still inconsistent with Generally Accepted Government Auditing Standards (GAGAS) as promulgated by the U.S. Government Accountability Office (GAO). Specifically, the State Auditor needs to have access to the courts. Having a Board of Arbitration as a means to hopefully resolve disputes is fine but it cannot substitute for giving the State Auditor access to courts as a last resort.

State auditors are required to comply with GAGAS in connection with audits of federal funds. If these standards are not followed, hundreds of millions of federal dollars for Iowa related to education funding, student loans, medical assistance, and other issues could be jeopardized.

I urge Iowa's elected officials not to pass this bill in its present form.

Signed,

A handwritten signature in black ink, appearing to read "D. M. Walker", with a long horizontal flourish extending to the right.

David M. Walker

Former U.S. Comptroller General and head of the GAO, 1998-2008

Presidential Appointments with Unanimous Senate Confirmation (Reagan, Bush 41, Clinton)