

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

March 8, 2023

To Whom It May Concern:

I have reviewed Iowa State Senate File #478. It would effectively undercut the independence of, and non-partisan approach needed for the Iowa state auditor's office to be fully effective. In addition, certain provisions within the File are also inconsistent with Generally Accepted Government Auditing Standards (GAGAS) as promulgated by the U.S. Government Accountability Office (GAO).

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 advance this bill.

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)