



## NEBRASKA AUDITOR OF PUBLIC ACCOUNTS

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Mike Foley  
State Auditor

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Office of Auditor of State  
Room 111  
State Capitol Building  
Des Moines, IA 50319

RE: Iowa Senate File 2311

To Whom It May Concern:

As the Nebraska State Auditor, I wanted to express my concerns with Iowa Senate File 2311. I would oppose any attempt to limit the ability to conduct annual audits or oversight from the State Auditor. Allowing any State agency to select and hire its own auditor would fly in the face of governmental auditor independence – because the audit firm selected would necessarily be reliant upon the approval and satisfaction of the hiring agency for both its current pay and any hope of future work, significantly decreasing the likelihood of a negative opinion. This is an essential element for the oversight and proper spending of public funds. Proper oversight by the State Auditor is necessary to help prevent fraud, waste, and abuse.

I would respectfully request you to consider the limitations with the proposed changes in Iowa Senate File 2311.

If you have any questions or concerns, please feel free to contact me.

Sincerely,

A handwritten signature in blue ink, appearing to read "Mike Foley".

Mike Foley  
Auditor of Public Accounts