



**OFFICE OF AUDITOR OF STATE
STATE OF IOWA**

Rob Sand
Auditor of State

State Capitol Building
Des Moines, Iowa 50319-0004
Telephone (515) 281-5834 Facsimile (515) 281-6518

March 8, 2023

Jen Smit
Lyon County Auditor
206 South 2nd Avenue, Ste 205
Rock Rapids, IA 51246-1528

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Dear Auditor Smit:

We have received your letter requesting an extension for the filing of the June 30, 2022 audit for Lyon County.

Chapter 11.6(6) of the Code of Iowa states "At the request of the governmental subdivision, the auditor of state may extend the nine-month time limitation upon a finding that the extension is necessary and not contrary to the public interest and that the failure to meet the deadline was not intentional." You have indicated the extension is necessary to allow time to finalize and approve the financial statement.

Based on this information, we are granting an extension to June 30, 2023, as requested.

Sincerely,

Rob Sand

RS/dd

RECEIVED

MAR 13 2023

AUDITOR LYON COUNTY, IA