

OFFICE OF AUDITOR OF STATE
STATE OF IOWA

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

Rob Sand
Auditor of State

NEWS RELEASE

Contact: Brian Brustkern
515/281-5834

FOR RELEASE

April 11, 2024

Auditor of State Rob Sand today released a report on the Iowa Department of Revenue for the year ended June 30, 2021.

The Iowa Department of Revenue collects taxes and fees imposed by the General Assembly, enforces state revenue statutes to assure taxpayer compliance and apportions revenue collections for distribution to various state funds and local governments.

AUDIT FINDINGS:

Sand reported no findings pertaining to the Iowa Department of Revenue for the year ended June 30, 2021.

A copy of the report is available for review on the Auditor of State's website at [Audit Reports – Auditor of State](#).

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**REPORT OF RECOMMENDATIONS TO THE
IOWA DEPARTMENT OF REVENUE**

JUNE 30, 2021

Iowa Department of Revenue



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STATE OF IOWA

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February 27, 2024

To Mary Mosiman, Director
of the Iowa Department of Revenue:

I am pleased to submit to you this Report of Recommendations for the Iowa Department of Revenue for the year ended June 30, 2021. The report includes audit findings, if any, pertaining to the Department's internal control and compliance which resulted from the fiscal year 2021 audit. The report also includes data provided by Department Personnel related to individual income tax refunds.

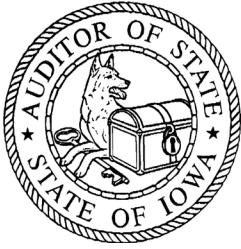
I appreciate the cooperation and courtesy extended by the officials and employees of the Iowa Department of Revenue throughout the audit. If I or this office can be of any further assistance, please contact me or my staff at 515-281-5834.

Sincerely,

A handwritten signature in black ink, appearing to read "Rob Sand", written in a cursive style.

Rob Sand
Auditor of State

Iowa Department of Revenue



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February 27, 2024

To Mary Mosiman, Director
of the Iowa Department of Revenue:

The Iowa Department of Revenue is a part of the State of Iowa and, as such, has been included in our audit of the State's Annual Comprehensive Financial Report (ACFR).

In addition to this report, we also prepare a separate report of recommendations pertaining to each Department'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 audit of the Iowa Department of Revenue did not disclose any findings we believe were necessary to report for the year ended June 30, 2021.

We have included certain unaudited financial and other information on pages 6 and 7 of this report to report information related to individual income tax refunds for the three calendar years ended December 31, 2021 and to report taxes owed but unpaid to the Iowa Department of Revenue at the end of fiscal year 2021.

This report, a public record by law, is intended solely for the information and use of the officials and employees of the Iowa Department of Revenue, citizens of the State of Iowa and other parties to whom the Iowa Department of Revenue may report. This report is not intended to be and should not be used by anyone other than these specified parties.

We would like to acknowledge the many courtesies and assistance extended to us by personnel of the Department during the course of our audit. Should you have any questions concerning any of the above matters, we shall be pleased to discuss them with you at your convenience. Individuals who participated in our audits of the Iowa Department of Revenue are listed on page 5 and they are available to discuss these matters with you.

A handwritten signature in cursive script, appearing to read "Ernest H. Ruben, Jr.".

Ernest H. Ruben, Jr., CPA
Chief Deputy Auditor of State

cc: Honorable Kim Reynolds, Governor
Kraig Paulsen, Director, Department of Management
Tim McDermott, Director, Legislative Services Agency

Report of Recommendations to the Iowa Department of Revenue

June 30, 2021

Findings Reported in the State's Report on Internal Control:

No matters were reported.

Other Findings Related to Internal Control:

No material weaknesses in internal control over financial reporting were noted.

Findings Related to Statutory Requirements and Other Matters:

No matters were reported.

Report of Recommendations to the Iowa Department of Revenue

June 30, 2021

Staff:

Questions or requests for further assistance should be directed to:

Ernest H. Ruben Jr., CPA, Chief Deputy
Tiffany M. Ainger, CPA, Manager
Luke M. Bormann, CPA, Senior II Auditor

Other individuals who participated in the audits include:

Priscilla M. Ruiz Torres, Staff Auditor
Kerillos M. Hana, Staff Auditor
Jorge M. Morales, Assistant Auditor
Preston D. McVey, Assistant Auditor
Samantha A. Hawkins, Audit Intern

Iowa Department of Revenue
 Individual Income Tax Refund Data
 (Unaudited)

Calendar year ended December 31, 2021
 with comparative information for the two preceding years

Calendar Year	Method of Return Filing	Count of Refunds	Total Refunds Issued	Average Refund Issued	Average Days between Return Receipt and Refund Issuance
2021	Electronic	1,029,190	\$ 754,526,308	733.13	33.31
2021	Paper	78,475	96,083,854	1,224.39	46.79
2020	Electronic	1,054,926	765,371,192	725.52	28.83
2020	Paper	89,240	94,233,000	1,055.95	31.98
2019	Electronic	996,263	704,785,669	707.43	35.29
2019	Paper	95,238	101,838,209	1,069.30	49.87

Iowa Department of Revenue

Tax Receivable

(Unaudited)
June 30, 2021

<u>Tax Type</u>	<u>Number of Accounts</u>	<u>Unpaid Tax as of 6/28/21</u>
Individual Income	72,811	\$ 369,918,566
Withholding	4,816	30,015,147
Fiduciary	147	708,734
Corporation Income	1,319	49,846,314
Franchise	5	39,288
Retail Sales	8,419	79,887,719
Retail Use	505	5,884,830
Consumer Use	154	14,936,429
Motor Vehicle Use	336	6,943,432
Motor Fuel	7	510,717
Cigarette/Tobacco	60	1,063,048
Inheritance	111	2,138,723
Drug Tax	231	6,793,798
EPC	2	46,211
Elderly Credit	795	538,177
Total	<u>89,718</u>	<u>\$ 569,271,133</u>