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## BUDGET UNIT BRIEF – FY 2025

Fiscal Services Division

July 1, 2024



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Ground Floor, State Capitol Building

Des Moines, Iowa 50319

515.281.3566

## Transition Costs of State Entities — AOS

### Purpose and History

The Auditor of State (AOS) receives an annual appropriation from the General Fund to fund costs of conducting audits of State departments that are not statutorily required to reimburse the Office for annual audit costs. In addition to the General Fund appropriation, the Office receives fees for conducting audits and reviews of certain State agencies and governmental subdivisions (see Iowa Code sections [11.20](#) and [11.21](#) for subdivision fees). Iowa Code section [11.5B](#) allows the AOS to be reimbursed for costs of conducting audits. In 2023 Iowa Acts, [Senate File 514](#) (State Government Alignment Act), certain State departments, State agencies, and governmental subdivisions were transferred between the group for which the Office receives a General Fund appropriation for conducting audits and the group for which the Office receives fees for conducting audits. This appropriation represents the difference between the two sources of revenue for the Office.

### Funding — State General Fund

In FY 2024, the AOS received a General Fund appropriation of approximately \$65,000 for auditing costs associated with the transition of State entities pursuant to SF 514.

### Related Statutes and Administrative Rules

Iowa Code chapter [11](#)

### Budget Unit Number

1260P040001

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### More Information

Auditor of State: [auditor.iowa.gov](http://auditor.iowa.gov)

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