

## **11.28 Individual audit reports.**

The individual audit reports shall include exhibits and schedules to report data similar to that now required by section 11.4, and shall as nearly as possible correspond and be prepared similar in form to the audit reports rendered by certified public accountants, and such reports shall include information as to the assets and liabilities of the various departments and institutions audited as of the beginning and close of the fiscal year audited, the receipts and expenditures of cash, the disposition of materials and other properties, and the net income and net operating cost. These reports shall also set forth the cost as to each inmate, member, or student per year in the various classifications of expenses, and shall make comparisons thereof, and shall give such other information, suggestions, and recommendations as may be deemed of advantage and to the best interests of the taxpayers of the state; provided, that the daily audit report of the state treasury shall be submitted to the director of the department of administrative services and the director of the department of management; provided, further, that copies of all individual audit reports of all state departments and establishments shall be transmitted to the directors' offices after the completion of each audit, and that copies of all local government audits shall, until otherwise provided, be also supplied to the directors' offices; provided, further, that copies of such audit reports shall also be supplied to the officers of the counties, schools, and cities, as now provided by law; and, provided further, that summaries of the findings, recommendations, and comparisons, together with any other information deemed essential, shall be printed and distributed to members of the general assembly.

[C35, § 130-e5; C39, § **130.7**; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, § 11.28]

86 Acts, ch 1245, § 1973; 2003 Acts, ch 145, §286