

**161D.13 Annual report — audit.**

1. The southern Iowa development and conservation authority shall submit to the department of management, the legislative services agency, and the division of soil conservation of the department of agriculture and land stewardship, on or before December 31 annually, a report including information regarding all of the following:

- a. Its operations and accomplishments.
- b. Its budget, receipts, and actual expenditures during the previous fiscal year, in accordance with classifications it establishes for its operating and capital accounts.
- c. Its assets and liabilities at the end of the previous fiscal year and the status of reserve, special, and other funds.
- d. A statement of its proposed and projected activities.
- e. Recommendations to the governor and the general assembly, as deemed necessary.
- f. Any other information deemed necessary.

2. The annual report shall identify performance goals of the authority, and clearly indicate the extent of progress during the reporting period in attaining these goals.

3. The southern Iowa development and conservation fund shall be subject to an annual audit by the auditor of state.

2001 Acts, ch 185, §46; 2003 Acts, ch 35, §45, 49