

**11.11 Scope of audits.**

The written report of the audit of a governmental subdivision shall include the auditor's opinion as to whether a governmental subdivision's financial statements are presented fairly in all material respects in conformity with generally accepted accounting principles or with an other comprehensive basis of accounting. As a part of conducting an audit of a governmental subdivision, an evaluation of internal control and tests for compliance with laws and regulations shall be performed. As part of conducting an audit of a governmental subdivision, an examination of the governmental subdivision's compliance with the reporting requirements of [section 331.403, subsection 3](#), or [section 384.22, subsection 2](#), if applicable, shall be performed.

[S13, §100-d, 1056-a11; C24, 27, 31, 35, 39, §117; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §11.11]

[2011 Acts, ch 75, §20](#); [2012 Acts, ch 1124, §3](#)

Referred to in [§123.58](#)