

**11.28 Individual audit or examination reports.**

Audit or examination reports shall include applicable exhibits, schedules, findings, and recommendations. The format of the reports shall comply with applicable professional accounting and auditing standards or procedures established by the auditor of state. Where applicable, the reports shall also set forth the average cost per year for the inmates, members, clients, patients, and students served. The reports shall make recommendations as may be deemed of advantage and to the best interests of the taxpayers of the state.

[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](#); [2005 Acts, ch 121, §1](#); [2011 Acts, ch 75, §25](#)

Referred to in [§11.42](#)