

**216A.98 Audit.**

Each community action agency shall be audited annually but shall not be required to obtain a duplicate audit to meet the requirements of [this section](#). In lieu of an audit by the auditor of state, the community action agency may contract with or employ a certified public accountant to conduct the audit, pursuant to the applicable terms and conditions prescribed by [sections 11.6, 11.14, and 11.19](#) and an audit format prescribed by the auditor of state. Copies of each audit shall be furnished to the division in a manner prescribed by the division.

[86 Acts, ch 1245, §1247](#)

C87, §601K.98

[89 Acts, ch 264, §9](#)

C93, §216A.98

[2010 Acts, ch 1031, §132, 170; 2011 Acts, ch 75, §36](#)