

**455A.18 Iowa resources enhancement and protection fund — audits.**

1. An Iowa resources enhancement and protection fund is created in the office of the treasurer of state. The fund consists of all revenues and all other moneys lawfully credited or transferred to the fund. The director shall certify monthly the portions of the fund that are allocated to the various accounts as provided under [section 455A.19](#). The director shall certify before the twentieth of each month the portions of the fund resulting from the previous month's receipts to be allocated to the various accounts.

2. The auditor of state or a certified public accountant firm appointed by the auditor of state shall conduct annual audits of all accounts and transactions of the fund.

3. *a.* For each fiscal year of the fiscal period beginning July 1, 1997, and ending June 30, 2026, there is appropriated from the general fund, to the Iowa resources enhancement and protection fund, the amount of twenty million dollars, to be used as provided in [this chapter](#). However, in any fiscal year of the fiscal period, if moneys from the lottery are appropriated by the state to the fund, the amount appropriated under [this subsection](#) shall be reduced by the amount appropriated from the lottery.

*b.* [Section 8.33](#) does not apply to moneys appropriated under [this subsection](#).

4. Notwithstanding [section 12C.7](#), interest or earnings on investments or time deposits of the moneys in the Iowa resources enhancement and protection fund or any of its accounts shall be credited to the Iowa resources enhancement and protection fund.

[89 Acts, ch 236, §5; 89 Acts, ch 311, §9; 90 Acts, ch 1255, §22; 91 Acts, ch 260, §1232, 1233; 94 Acts, ch 1198, §46; 96 Acts, ch 1214, §31; 2011 Acts, ch 25, §143; 2020 Acts, ch 1121, §80; 2021 Acts, ch 143, §39](#)

Referred to in [§12.61, 321.34, 455A.1, 455A.19, 461.35](#)

Special fees from natural resources vehicle registration plates; see [§321.34](#)

See Iowa Acts for special provisions relating to appropriation of funds in a given fiscal year  
Subsection 3, paragraph a amended