

**11.4 Report of audits.**

1. The auditor of state shall make or cause to be made and filed and kept in the auditor's office written reports of all audits and examinations, which reports shall include, if applicable, the following:

a. The financial condition of the state or department.

b. Whether, in the auditor's opinion,

(1) Funds have been expended for the purpose for which appropriated.

(2) The department so audited or examined is efficiently conducted, and if the maximum results for the money expended are obtained.

(3) The work of the departments so audited or examined needlessly conflicts with or duplicates the work done by any other department.

c. All illegal or unbusinesslike practices.

d. Any recommendations for greater simplicity, accuracy, efficiency, or economy in the operation of the business of the several departments and institutions.

e. Any other information which, in the auditor's judgment, may be of value.

2. The state auditor is hereby authorized to obtain, maintain, and operate, under the auditor's exclusive control such machinery as may be necessary to print confidential reports and documents originating in the auditor's office.

[S13, §161-a; C24, 27, 31, §342; C35, §101-a4; C39, §101.4; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §11.4]

[92 Acts, ch 1242, §14](#); [2008 Acts, ch 1032, §117](#); [2011 Acts, ch 75, §5, 6](#)

Referred to in [§24.24](#)