## 11.1 Definitions.

- 1. For purposes of this chapter, unless the context otherwise requires:
- a. "Department" means any authority charged by law with official responsibility for the expenditure of public money of the state and any agency receiving money from the general revenues of the state.
- b. "Examination" means procedures that are less in scope than an audit but which are directed toward reviewing financial activities and compliance with legal requirements.
- c. "Governmental subdivision" means cities and administrative agencies established by cities, hospitals or health care facilities established by a city, counties, county hospitals organized under chapters 347 and 347A, memorial hospitals organized under chapter 37, entities organized under chapter 28E, community colleges, area education agencies, and school districts.
- d. "Regents institutions" means the institutions governed by the board of regents under section 262.7.
- 2. As used in this chapter, unless the context otherwise requires, "book", "list", "record", or "schedule" kept by a county auditor, assessor, treasurer, recorder, sheriff, or other county officer means the county system as defined in section 445.1.

[C24, 27, 31, §339; C35, §101-a1; C39, §**101.1;** C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §11.1]

2000 Acts, ch 1148, §1; 2011 Acts, ch 75, §1 Referred to in §24.24