

11.31A Auditor of state — divisions.

1. The auditor of state shall adopt rules establishing divisions within the office of auditor of state. For each division within the office of auditor of state that is responsible for performing attest services as described in [section 542.3](#), the auditor of state shall appoint a deputy auditor of state that is a certified public accountant to lead that division.

2. If the auditor of state is not a certified public accountant licensed pursuant to [chapter 542](#), the auditor of state shall not sign an attest report issued by the office of auditor of state, but shall defer to the appropriate deputy auditor of state who meets the experience or competency requirements set out in nationally recognized professional standards for such services.

3. The auditor of state shall comply with all applicable rules of professional conduct adopted by the Iowa accountancy examining board pursuant to [section 542.4](#).

[2022 Acts, ch 1085, §1, 7, 8](#)

Referred to in [§542.7, 542.7A](#)

Section applies retroactively to July 1, 2002; 2022 Acts, ch 1085, §8