

**99D.20 Audit of licensee operations.**

Within ninety days after the end of each calendar year, the licensee, including a licensee issued a license subject to the requirements of [section 99D.9C](#), shall transmit to the commission an audit of the financial transactions and condition of the licensee's operations conducted under [this chapter](#). Additionally, within ninety days after the end of the licensee's fiscal year, the licensee shall transmit to the commission an audit of the licensee's total racing and gaming operations, including an itemization of all expenses and subsidies. All audits shall be conducted by certified public accountants authorized to practice in the state of Iowa under [chapter 542](#) who are selected by the board of supervisors of the county in which the licensee operates.

[83 Acts, ch 187, §20](#); [2001 Acts, ch 55, §21, 38](#); [2004 Acts, ch 1136, §18](#); [2005 Acts, ch 3, §27](#); [2009 Acts, ch 29, §1, 3](#); [2014 Acts, ch 1126, §7](#)

Referred to in [§99D.9](#), [99D.10](#), [99D.19](#)