

99F.13 Annual audit of licensee operations.

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 gambling operations, including an itemization of all expenses and subsidies. For a licensed subsidiary of a parent company, an audit of the parent company meets the requirements of [this section](#). All audits shall be conducted by certified public accountants authorized to practice in the state of Iowa under [chapter 542](#).

[89 Acts, ch 67, §13](#); [91 Acts, ch 166, §7](#); [2001 Acts, ch 55, §22, 38](#); [2004 Acts, ch 1136, §52](#); [2009 Acts, ch 29, §2, 3](#); [2019 Acts, ch 89, §38](#)

Referred to in [§99F.9](#), [§99F.12](#)