

218.85 Uniform system of accounts.

The department shall install in all the institutions the most modern, complete, and uniform system of accounts, records, and reports possible. The system shall be prescribed by the director of the department of administrative services as authorized in [section 8A.502, subsection 12](#), and, among other matters, shall clearly show the detailed facts relative to the handling and uses of all purchases.

[S13, §2727-a13; C24, 27, 31, 35, 39, §3286; C46, §217.12; C50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §218.85]

[83 Acts, ch 96, §157, 159](#); [89 Acts, ch 284, §5](#); [2000 Acts, ch 1112, §27](#); [2003 Acts, ch 145, §212](#); [2023 Acts, ch 19, §405](#)

Requirement of auditor of state, [§11.5](#)