

**AUDITOR OF STATE[81]**

Editorially transferred from [130] to [81], IAC Supp. 5/6/87  
*INDUSTRIAL LOAN DIVISION*

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Reserved

Transferred to Banking Division[187] under the “umbrella” of the Department of  
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*INDUSTRIAL LOAN DIVISION*

## CHAPTER 1

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*SAVINGS AND LOAN DIVISION*

## CHAPTER 2

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Transferred to Savings and Loan Division[197] under the “umbrella” of the Department of Commerce[181], IAC Supp. 3/25/87.

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## CHAPTER 11

Transferred to Savings and Loan Division[197] under the “umbrella” of the Department of Commerce[181], IAC Supp. 3/25/87.

CHAPTER 12

Transferred to Savings and Loan Division[197] under the “umbrella” of the Department of Commerce[181], IAC Supp. 3/25/87.

CHAPTER 13

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CHAPTERS 14 to 19

Reserved

*LOCAL AUDIT DIVISION*

CHAPTER 20

COUNTY AUDITS CONDUCTED BY CERTIFIED PUBLIC ACCOUNTANTS

[Prior to 5/6/87, see Auditor of State[130], Ch 20]

Rescinded IAB 10/2/91, effective 11/6/91.

CHAPTER 21  
FILING FEES

Chapter rescission date pursuant to Iowa Code section 17A.7: 1/1/28

**81—21.1(11) Filing fee.** A filing fee, as provided for under Iowa Code section 11.6, subsection 10, shall be paid by governmental subdivisions, listed in Iowa Code section 11.6, subsections 1 to 3, for the filing of each audit performed in accordance with those subsections.

**21.1(1)** The fee shall be remitted according to a fee schedule using six strata based on the budgeted expenditures of the certified budget as last adopted or amended of the governmental subdivision for the fiscal year of the report being filed.

**21.1(2)** The designated strata and applicable fees are as follows:

Budgeted Expenditures in Millions of Dollars	Fee Amount
Under 1	\$100
At least 1 but less than 3	\$175
At least 3 but less than 5	\$250
At least 5 but less than 10	\$425
At least 10 but less than 25	\$625
25 and over	\$850

**21.1(3)** The annual fee shall pertain to the fiscal year of the report being filed and not the fiscal year in which the report is filed.

**21.1(4)** The fee should be remitted to the auditor of state at the same time the report is filed.

**21.1(5)** Governmental subdivisions shall be notified annually by July 30 of the amount of the fee for reports filed in the fiscal year.

This rule is intended to implement Iowa Code section 11.6, subsection 10.

**81—21.2(11) Periodic examination fee.** A periodic examination fee, as provided for under Iowa Code section 11.6(11), shall be paid annually by cities that do not otherwise have an audit or fiscal year examination conducted pursuant to Iowa Code section 11.6, subsection 1 or subsection 3, during a fiscal year.

**21.2(1)** The fee shall be remitted according to a fee schedule using five strata based on the average of actual expenditures of the governmental subdivision for the previous two fiscal years.

**21.2(2)** The designated strata and applicable fees are as follows:

Budget Expenditures in Thousands of Dollars	Fee Amount
Under 100	\$ 200
At least 100 but less than 250	\$ 550
At least 250 but less than 500	\$ 800
At least 500 but less than 750	\$1,200
750 or more	\$1,500

**21.2(3)** The fee shall be remitted to the office of auditor of state on or before March 31 each year.

This rule is intended to implement Iowa Code section 11.6(11).

[ARC 1023C, IAB 9/18/13, effective 10/23/13; ARC 4929C, IAB 2/12/20, effective 4/1/20]

[Filed 9/13/91, Notice 3/20/91—published 10/2/91, effective 11/6/91]

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[Filed 5/9/03, Notice 4/2/03—published 5/28/03, effective 7/2/03]

[Filed ARC 1023C (Notice ARC 0849C, IAB 7/24/13), IAB 9/18/13, effective 10/23/13]

[Filed ARC 4929C (Notice ARC 4787C, IAB 12/4/19), IAB 2/12/20, effective 4/1/20]



CHAPTERS 22 and 23  
Reserved



CHAPTER 24  
PUBLIC RECORDS AND FAIR INFORMATION PRACTICES

Chapter rescission date pursuant to Iowa Code section 17A.7: 1/1/28

The auditor of state hereby adopts, with the following exceptions and amendments, rules of the Governor's Task Force on Uniform Rules of Agency Procedure relative to public records and fair information practices which are printed in Volume I of the Iowa Administrative Code:

**81—24.1(22) Definitions.** As used in this chapter:

“Agency.” In lieu of the words “(official or body issuing these rules)”, insert “auditor of state”.

**81—24.3(22) Requests for access to records.** Rescinded by 2026 Iowa Acts, Senate File 2463, section 4, effective July 1, 2026.

**81—24.6(22) Procedure by which additions, dissents, or objections may be entered into certain records.** Rescinded by 2026 Iowa Acts, Senate File 2463, section 4, effective July 1, 2026.

**81—24.9(22) Disclosures without the consent of the subject.** Rescinded by 2026 Iowa Acts, Senate File 2463, section 4, effective July 1, 2026.

**81—24.10(22) Routine use.** Rescinded by 2026 Iowa Acts, Senate File 2463, section 4, effective July 1, 2026.

**81—24.11(22) Consensual disclosure of confidential records.** Rescinded by 2026 Iowa Acts, Senate File 2463, section 4, effective July 1, 2026.

**81—24.12(22) Release to subject.** Rescinded by 2026 Iowa Acts, Senate File 2463, section 4, effective July 1, 2026.

**81—24.13(22) Availability of records.** Rescinded by 2026 Iowa Acts, Senate File 2463, section 4, effective July 1, 2026.

**81—24.14(22) Personally identifiable information.** This rule describes the nature and extent of personally identifiable information which is collected, maintained, and retrieved by the agency by personal identifier in record systems as defined in 24.2(22). For each record system, this rule describes the legal authority for the collection of that information, the means of storage of that information and indicates whether a data processing system matches, collates, or permits the comparison of personally identifiable information in one record system with personally identifiable information in another record system. The record systems maintained by the agency are:

**24.14(1) Personnel files.** Employee personnel files containing information relative to an individual's employment history, such as hiring and recruitment correspondence, salary and payroll and benefit information, record of personnel actions, military status, affirmative action statistics, education and training completed, professional certification achievements, professional organizational involvement, independence statements, performance evaluation reports, personal information data and so on.

These records contain personally identifiable information, collected under the authority of Iowa Code section 19A.11. The information is maintained on paper and certain parts are also contained on the agency's data processing system as well as the state's mainframe automated data processing system. Personal information in employee personnel files is confidential under the authority of Iowa Code section 22.7(11).

**24.14(2) Payroll records.** Records showing individual earnings, hours worked, leave usage, class, position, salary range, deductions, net pay with agency summaries, and other related information.

These records contain personally identifiable information, collected under the authority of Iowa Code section 91A.6. The information is maintained on paper with certain records maintained on the state's payroll automated data processing system. Certain information contained in these records is confidential under the authority of Iowa Code section 22.7(11).

The information cited in subrules 24.14(1) and 24.14(2) above can be compared between record systems to a limited extent.

**24.14(3) *Litigation files.*** These files or records contain information regarding litigation or anticipated litigation, which includes judicial and administrative proceedings. The records include briefs, depositions, docket sheets, documents, correspondence, attorneys' notes, memoranda, research materials, witness information, investigation materials, information compiled under the direction of the attorney, and case management records. The files contain materials which are confidential as attorney work product and attorney-client communications. Some materials are confidential under other applicable provisions of law or because of a court order. Persons wishing copies of pleadings and other documents filed in litigation should obtain these from the clerk of the appropriate court which maintains the official copy.

**81—24.15(22) Other groups of records.** This rule describes groups of records maintained by the agency other than record systems as defined in 24.2(22). These records are routinely available to the public. However, the agency's files of these records may contain confidential information as discussed in 24.13(22). In addition, the records listed in 24.15(1) to 24.15(3) may contain information about individuals; however, these records are not retrieved by the name of the individual. All records are stored both on paper and in automated data processing systems unless otherwise noted.

**24.15(1) *Published audit reports.*** Audit reports and supporting working papers may contain information about individuals working for or doing business with the subject of the audit report. This information is collected pursuant to Iowa Code section 11.4. These reports and working papers are stored both on paper and microfiche records.

**24.15(2) *Rule-making records.*** Rule-making records may contain information about individuals making written or oral comment on proposed rules. This information is collected pursuant to Iowa Code section 17A.4. This information is not stored in an automated data processing system.

**24.15(3) *Publications.*** Project reports, agency newsletters, brochures, etc., may contain information about individuals, including agency staff or members of agency committees. This information is not stored in an automated data processing system.

**24.15(4) *Published materials.*** The agency uses many legal and technical publications in its work. The public may inspect these publications upon request. Some of these materials may be protected by copyright law.

**24.15(5) *Agency employees' handbook.*** The agency employees' handbook does not contain information about individuals.

**24.15(6) *Other records.*** All other records that are not exempted from disclosure by law.

**81—24.16(22) Data processing systems.** All data processing systems used by the agency for record systems described in 24.14(22) may permit the comparison of personally identifiable information in one record system with personally identifiable information in another record system.

**81—24.17(22) Applicability.** Rescinded by 2026 Iowa Acts, Senate File 2463, section 4, effective July 1, 2026.

These rules are intended to implement Iowa Code section 22.11.

[Filed 4/29/88, Notice 3/23/88—published 5/18/88, effective 6/22/88]

[Content rescinded by 2026 Iowa Acts, Senate File 2463, section 4—editorially removed in IAC Supplement 7/8/26, effective 7/1/26]

*GENERAL DIVISION*

## CHAPTER 25

## ORGANIZATION AND PROCEDURES

[Originally Ch 10, renumbered Ch 25 IAC 2/4/81]

[Prior to 5/6/87, see Auditor of State[130], ch 25]

Chapter rescission date pursuant to Iowa Code section 17A.7: 1/1/28

**81—25.1(17A,11) Auditor of state.** The auditor of state is a constitutional officer of the state of Iowa, as provided by Article IV, Section 22 of the Constitution of Iowa, as amended in 1972 which provides for the election of the auditor of state by the electorate of Iowa.

**81—25.2(17A,11) Duties of auditor.** The rights, duties and responsibilities of the auditor of state are prescribed by Iowa Code chapter 11.

**81—25.3(17A,11) Location of office.** The offices of the auditor of state of Iowa are located at the seat of government at Des Moines, Iowa 50319, and are available to the public during prescribed office hours 8 a.m. to 4:30 p.m., Monday through Friday, or by special appointment in cases of necessity.

**81—25.4(17A,11) Distribution of duties.** The office of auditor of state has three principal divisions, namely:

**25.4(1)** The administrative division, under the direct control of the auditor of state, assisted by a deputy and administrative assistants, which exercises control and supervision of all activities of the auditor's office.

**25.4(2)** The financial audit division, supervised and directed by a deputy appointed by the auditor of state, which is charged with the responsibilities of annual audit of all agencies of the state receiving or expending state funds, as well as audits of local governments such as counties, cities and schools as provided by statute. This division also performs reaudits and provides technical assistance to private citizens, CPA firms, government officials and other governmental agencies.

**25.4(3)** The performance investigation division, directed by a supervisor appointed by the auditor of state, which is charged with the responsibilities of conducting performance audits of state agencies, investigating suspected embezzlements, and conducting special studies as provided by statute.

[ARC 4245C, IAB 1/16/19, effective 2/20/19]

**81—25.5(17A,11) Savings and loan associations.** Rescinded ARC 4245C, IAB 1/16/19, effective 2/20/19.

**81—25.6(17A,11) Industrial loan companies.** Rescinded ARC 4245C, IAB 1/16/19, effective 2/20/19.

**81—25.7(17A,11) Staffing.** Each of the divisions and agencies of the auditor's office is staffed by auditors and assistants appointed by the auditor of state, as provided for by Iowa Code section 11.31, and other personnel necessary to fulfill the requirements of the auditor's office.

[ARC 4245C, IAB 1/16/19, effective 2/20/19]

**81—25.8(17A,11) Annual audit.** The statutes of Iowa provide for annual audit of all state offices and departments of the state and the counties and cities and city offices, merged areas and educational agencies and all school districts and school offices except that cities having a population of less than 2,000 shall be examined as otherwise provided.

[ARC 4245C, IAB 1/16/19, effective 2/20/19]

**81—25.9(17A,11) Reports of audit.** Verified reports of audit are filed at the office of the auditor of state, with the officer or agency audited, the county auditor and board of supervisors of the county audited and the mayor and council of a city audited and with the superintendent and directors of all schools involved.

**25.9(1)** All reports of audit are open to public inspection after publication and filing by the auditor. A limited number of copies of reports of audit are available to the public and news media.

**25.9(2)** Preliminary information of investigations or audit are not disclosed except as provided by law. There is to be no disclosure of results of investigation or report of audit until after the officer or agency involved has been notified and furnished a verified copy of such audit. Reports of audit are published by the auditor of state by forwarding a verified copy thereof to the officer or officers of the agency audited. Notice that a report of audit has been published is forwarded immediately thereafter to each newspaper, radio station and television station located in the county, municipality or school district involved.

**81—25.10(17A,11) Declaratory orders.** Rescinded by 2026 Iowa Acts, Senate File 2463, section 4, effective July 1, 2026.

**81—25.11(17A,11) Informal settlement.** Informal settlement of controversies that may culminate in contested cases are encouraged. Parties to a controversy may arrange and consent to a meeting for informal settlement of pending controversy. Arrangements therefor may be petitioned for in writing by either party. The time and place for hearing of petition for informal settlement shall be fixed by the agency involved or by mutual consent of the parties thereto.

**81—25.12(17A,11) Change of rules.** Rescinded IAB 6/16/99, effective 7/21/99.

[Filed 3/17/76, Notice 2/9/76—published 4/5/76, effective 5/10/76]

[Filed emergency 2/2/79—published 2/21/79, effective 2/2/79]

[Filed emergency 1/16/81—published 2/4/81, effective 1/16/81]

[Filed 5/28/99, Notice 4/7/99—published 6/16/99, effective 7/21/99]

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[Content rescinded by 2026 Iowa Acts, Senate File 2463, section 4—editorially removed in IAC Supplement 7/8/26, effective 7/1/26]

CHAPTER 26  
CERTIFICATION OF ACCOUNTING SYSTEMS  
[Originally Ch 11, renumbered Ch 26 IAC 2/4/81]  
[Prior to 5/6/87, see Auditor of State[130], Ch 26]

Chapter rescission date pursuant to Iowa Code section 17A.7: 1/1/28

**81—26.1(17A,7A) Application.** The governor or any state agency, prior to awarding a grant or purchase of services contract to a private agency who is to be awarded grants exceeding \$150,000 in the aggregate during the fiscal year, shall obtain from the auditor of state, a certification stating that the grantee or contractor has an accounting system adequate to effect compliance with the terms and conditions of the grant or contract.

**81—26.2(17A,7A) Requests to auditor.**

**26.2(1)** All requests for certification of the accounting system shall be made in writing to the auditor of state on Form P.S.1, provided by the auditor, or facsimile.

**26.2(2)** Requests for certification of the accounting system may originate from either the grantee, contractor or the awarding agency.

**81—26.3(17A,7A) Investigation.**

**26.3(1)** The investigation shall be conducted by the auditor of state or under the supervision of the auditor of state in accordance with the AU Sections 641 and 9641 of the Codification of Statements of Auditing Standards, issued by the American Institute of Certified Public Accountants, as effective January 22, 1980.

**26.3(2)** Wherever the grantee or contractor has retained a CPA, the auditor shall rely to the fullest extent possible on the work of the certified public accountant.

**81—26.4(17A,7A) Approval.**

**26.4(1)** The auditor of state will make the final determination whether or not an accounting system shall be approved.

**26.4(2)** The auditor of state shall advise the requesting agency of approval or disapproval within 30 days from the filing of the request.

**81—26.5(17A,7A) Appeals.**

**26.5(1)** The grantee or contractor may appeal the decision of the auditor of state to the auditor within ten days of the auditor's notification. The appeal will be reviewed with the grantor and grantee within ten days.

**26.5(2)** The auditor shall certify the adequacy of the accounting system after the grantee or contractor has corrected the specific deficiencies noted in the disapproval.

**26.5(3)** The auditor shall not impose any unreasonable record-keeping requirements on the grantee or contractor, nor require additional personnel for improved internal controls whenever the costs would exceed the benefits derived from such controls.

[Filed 2/1/80, Notice 12/12/79—published 2/20/80, effective 3/26/80]

[Filed emergency 1/16/81—published 2/4/81, effective 1/16/81]



CHAPTER 27

AGENCY PROCEDURE FOR RULE MAKING

Rescinded by 2026 Iowa Acts, Senate File 2463, section 4, effective July 1, 2026. See Uniform Rules on Agency Procedure at 7—Chapters 2500 through 2506 and any corresponding rules adopted by this agency.