

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 Rescinded ARC 4245C, IAB 1/16/19, effective 2/20/19.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 Rescinded ARC 4245C, IAB 1/16/19, effective 2/20/19.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.

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