

*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]

**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 four principal divisions, namely:

**25.4(1)** The executive and 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 state audit division, supervised and directed by a supervisor 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.

**25.4(3)** The county audit division directed by a supervisor appointed by the auditor of state is charged with the responsibilities of the annual audit of each county of the state as provided by statute.

**25.4(4)** The municipal and school audit division, directed by a supervisor appointed by the auditor of state, which is responsible for the audit of cities and schools as provided by statute.

**81—25.5(17A,11) Savings and loan associations.** The auditor of state is charged with supervision of state of Iowa savings and loan associations chartered pursuant to Iowa Code chapter 534. This agency of the auditor of state is directed and supervised by a deputy known as "supervisor of savings and loan associations."

**81—25.6(17A,11) Industrial loan companies.** The auditor of state has supervision of industrial loan companies licensed by the state of Iowa pursuant to Iowa Code chapter 536A. This agency is supervised by a supervisor appointed by the auditor of state.

**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 sections 11.7 and 11.8 and other personnel necessary to fulfill the requirements of the auditor's office.

**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 700 or more, but less than 2,000, shall be audited at least once every four years and cities having a population of less than 700 may be examined as otherwise provided.

**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.** A petition for a declaratory order may be filed in writing by competent persons as to the applicability as to any statutory provision, rule or other written statement of law or policy provision or order of the auditor of state. Petitions for a declaratory order shall state the statutory provision, rule or other written statement of law or policy decision or order of the auditor of state in question and shall contain a full statement of the facts being submitted for the auditor of state's consideration.

**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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