

**701—259.14(452A) Audit and examination.** The compliance division of the department may examine reports, returns, and records; make audits; and determine the correct amount of tax, interest, penalties, and fines due and take all actions authorized to collect the same, subject to review by or appeal to the director.

This rule is intended to implement Iowa Code sections 452A.62 and 452A.76.

[ARC 9043C, IAB 3/19/25, effective 4/23/25]