

701—6.5(17A) Organization of the department. The department consists of the director and such divisions as the director may from time to time create.

6.5(1) *The office of the director.* The essential functions of the office of the director include but are not limited to:

- a.* Overall management of the agency.
- b.* Review of protest and revocation cases on appeal.
- c.* Strategic planning and coordination of the future operations and goals of the department.
- d.* Provision of financial checks and balances within the department.
- e.* Facilitation of a working relationship between the public sector and the private sector.

6.5(2) *Divisions.* For ease of administration, the director has organized the department into divisions and, in some instances, has organized those divisions into bureaus, sections, subsections, and units. The director may from time to time reorganize the department into administrative divisions in order to more efficiently and effectively carry out the authority's responsibilities. Reorganization may include creating new divisions, eliminating existing divisions, or combining divisions as the director deems necessary. Such divisions may include but are not limited to:

- a.* Local government services.
- b.* Tax management.
- c.* Research and policy.
- d.* Legal services and appeals.
- e.* Internal services.

6.5(3) *Designee.* Unless otherwise delegated in statute, in rule, or otherwise in writing by the director, only the director, deputy director, or chief legal officer may enter into contracts or agreements on behalf of the department.

This rule is intended to implement Iowa Code sections 421.2, 421.9, 421.14, 421.17, 422.1 and 422.72.

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