



OFFICE OF AUDITOR OF STATE
STATE OF IOWA

State Capitol Building
Des Moines, Iowa 50319-0006

Telephone (515) 281-5834

Rob Sand
Auditor of State

NEWS RELEASE

Contact: Brian Brustkern
515/281-5834

FOR RELEASE

February 4, 2025

Auditor of State Rob Sand today released a report on the Iowa Department of Revenue for the year ended June 30, 2023.

The Iowa Department of Revenue collects taxes and fees imposed by the General Assembly, enforces state revenue statutes to assure taxpayer compliance and apportions revenue collections for distribution to various state funds and local governments.

AUDIT FINDINGS:

Sand reported no findings pertaining to the Iowa Department of Revenue for the year ended June 30, 2023.

A copy of the report is available for review on the Auditor of State's website at [Audit Reports – Auditor of State](#).

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**REPORT OF RECOMMENDATIONS TO THE
IOWA DEPARTMENT OF REVENUE**

JUNE 30, 2023

Iowa Department of Revenue



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Des Moines, Iowa 50319-0006

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February 4, 2025

Rob Sand
Auditor of State

To Mary Mosiman, Director
of the Iowa Department of Revenue:

I am pleased to submit to you this Report of Recommendations for the Iowa Department of Revenue for the year ended June 30, 2023. The report includes audit findings, if any, pertaining to the Department's internal control and compliance which resulted from the fiscal year 2023 audit. The report also includes data provided by Department Personnel related to individual income tax refunds.

I appreciate the cooperation and courtesy extended by the officials and employees of the Iowa Department of Revenue throughout the audit. If I or this office can be of any further assistance, please contact me or my staff at 515-281-5834.

Sincerely,

A handwritten signature in black ink, appearing to read "Rob Sand". The signature is stylized and written in a cursive-like font.

Rob Sand
Auditor of State

Iowa Department of Revenue



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February 4, 2025

Rob Sand
Auditor of State

To Mary Mosiman, Director
of the Iowa Department of Revenue:

The Iowa Department of Revenue is a part of the State of Iowa and, as such, has been included in our audit of the State's Annual Comprehensive Financial Report (ACFR) for the year ended June 30, 2023.

In addition to this report, we also prepare a separate report of recommendations pertaining to each Department's internal control, compliance with statutory requirements and other matters when our audit disclose findings we believe should be brought to your attention.

This report is to inform you our audit of the Iowa Department of Revenue did not disclose any findings we believe were necessary to report for the year ended June 30, 2023.

We have included certain unaudited financial and other information on pages 5 and 6 of this report to report information related to individual income tax refunds for the three calendar years ended December 31, 2023 and to report taxes owed but unpaid to the Iowa Department of Revenue at the end of fiscal year 2023.

This report, a public record by law, is intended solely for the information and use of the officials and employees of the Iowa Department of Revenue, citizens of the State of Iowa and other parties to whom the Iowa Department of Revenue may report. This report is not intended to be and should not be used by anyone other than these specified parties.

We would like to acknowledge the many courtesies and assistance extended to us by personnel of the Department during the course of our audit. Should you have any questions concerning any of the above matters, we shall be pleased to discuss them with you at your convenience. Individuals who participated in our audit of the Iowa Department of Revenue are listed on page 4 and they are available to discuss these matters with you.

A handwritten signature in black ink, appearing to read "Brian R. Brustkern".

Brian R. Brustkern, CPA
Deputy Auditor of State

cc: Honorable Kim Reynolds, Governor
Kraig Paulsen, Director, Department of Management
Tim McDermott, Director, Legislative Services Agency

Report of Recommendations to the Iowa Department of Revenue

June 30, 2023

Findings Reported in the State's Report on Internal Control:

No matters were reported.

Other Findings Related to Internal Control:

No material weaknesses in internal control over financial reporting were noted.

Findings Related to Statutory Requirements and Other Matters:

No matters were reported.

Report of Recommendations to the Iowa Department of Revenue

June 30, 2023

Staff:

Questions or requests for further assistance should be directed to:

Brian R. Brustkern, CPA, Deputy
Suzanne R. Dahlstrom, CPA, Manager
Luke M. Bormann, CPA, Senior II Auditor

Other individuals who participated in the audit include:

Erin J. Sietstra, Senior II Auditor
Jon D. Hedgecock, Senior Auditor
Brandon L. Weddell, Staff Auditor
Kelsey R. Sauer, Staff Auditor
Ariel N. Dennler, Staff Auditor
Aria G. Puetsch, Staff Auditor

Iowa Department of Revenue
 Individual Income Tax Refund Data
 (Unaudited)

Calendar year ended December 31, 2023
 with comparative information for the two preceding years

Calendar Year	Method of Return Filing	Count of Refunds	Total Refunds Issued	Average Refund Issued	Average Days between Return Receipt and Refund Issuance
2023	Electronic	934,476	\$ 884,502,545	946.52	27.68
2023	Paper	50,153	54,466,211	1,086.00	51.92
2022	Electronic	886,650	701,267,405	790.92	28.57
2022	Paper	57,626	106,568,182	1,849.31	45.59
2021	Electronic	1,029,190	754,526,308	733.13	33.31
2021	Paper	78,475	96,083,854	1,224.39	46.79

Iowa Department of Revenue

Tax Receivable

(Unaudited)

June 30, 2023

Tax Type	Number of Accounts	Unpaid Tax as of June 30, 2023
Individual Income	84,410	\$ 311,808,766
Withholding	8,955	54,531,903
Fiduciary	179	980,226
Corporation Income	2,186	467,972,404
S Corporation Income	2,836	299,937
Partnership Income	3	5,598,984
Composite	399	1,940,622
Franchise	97	5,761,467
Retail Sales	13,558	106,344,242
Retail Use	32	105,020,354
Consumer Use	869	8,985,267
Motor Vehicle Use	366	862,300
Motor Fuel	77	1,499,703
Cigarette/Tobacco	49	322,302
Inheritance	100	2,029,300
Drug Tax	228	22,369,813
HHM	27	7,850
Elderly Credit	17	16,542
Water Service Excise	21	28,654
Refund Claim	4	(1,156)
Total	114,413	\$ 1,096,379,480