

House File 867

S-3197

1 Amend House File 867, as amended, passed, and reprinted by  
2 the House, as follows:

3 1. Page 19, after line 22 by inserting:

4 <DIVISION \_\_\_\_  
5 AUDIT EXPENSES

6 Sec. \_\_\_\_\_. Section 11.5A, Code 2021, is amended to read as  
7 follows:

8 **11.5A Audit or examination — costs.**

9 When requested by the auditor of state, the department  
10 of management shall transfer from any unappropriated funds  
11 in the state treasury an amount not exceeding the expenses  
12 and prorated salary costs already paid to perform audits or  
13 examinations of state departments and agencies, the offices  
14 of the judicial branch, and federal financial assistance as  
15 defined in the federal Single Audit Act, 31 U.S.C. §7501, et  
16 seq., received by all other departments, ~~as listed in section~~  
17 ~~11.5B,~~ for which payments by agencies have not been made. Upon  
18 payment by the departments, the auditor of state shall credit  
19 the payments to the state treasury.

20 Sec. \_\_\_\_\_. Section 11.5B, Code 2021, is amended to read as  
21 follows:

22 **11.5B Repayment of audit expenses by state departments and**  
23 **agencies.**

24 The auditor of state shall be reimbursed by a the department  
25 or agency for performing all audits or examinations of ~~the~~  
26 ~~following~~ state departments or agencies, or funds received by a  
27 department or agency:.

- 28 ~~1. Department of commerce.~~  
29 ~~2. Department of human services.~~  
30 ~~3. State department of transportation.~~  
31 ~~4. Iowa department of public health.~~  
32 ~~5. State board of regents.~~  
33 ~~6. Department of agriculture and land stewardship.~~  
34 ~~7. Iowa veterans home.~~  
35 ~~8. Department of education.~~

1     ~~9. Department of workforce development.~~

2     ~~10. Department of natural resources.~~

3     ~~11. Offices of the clerks of the district court of the~~  
4 ~~judicial branch.~~

5     ~~12. The Iowa public employees' retirement system.~~

6     ~~13. Federal financial assistance, as defined in the federal~~  
7 ~~Single Audit Act, 31 U.S.C. §7501, et seq., received by all~~  
8 ~~other departments.~~

9     ~~14. Department of administrative services.~~

10    ~~15. Office of the chief information officer.~~

11    Sec. \_\_\_\_\_. Section 11.5C, subsection 2, Code 2021, is amended  
12 to read as follows:

13    2. ~~If the state department that is the subject of the review~~  
14 ~~is listed in [section 11.5B](#), the The state department shall~~  
15 reimburse the auditor of state for the cost of the review and  
16 any subsequent assistance provided by the auditor of state.

17    Sec. \_\_\_\_\_. **NEW SECTION. 11.5D Billing rates for state**  
18 **auditors.**

19    The auditor of state shall annually adopt rules pursuant  
20 to chapter 17A to establish the hourly billing rate for audit  
21 services performed by state auditors as described in section  
22 11.31.>

23    2. By renumbering as necessary.

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CLAIRE CELSI