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Annual Report on the City Examination Program

To the Honorable Chairs and Members of the  
House and Senate Government Oversight Committees:

In accordance with Iowa Code Section 11.6(11), we are submitting this report on the city examination program. The report discusses the status of the periodic examination fee account established under Iowa Code Section 11.6(11), the status of periodic examinations of cities and the status of required fiscal year examinations of cities.

**Status of Periodic Examination Fee Account and Periodic Examinations**

The initial periodic examination fees were due March 31, 2014, and the fees collected during 2014 total \$361,700.00. The balance of the periodic examination fee account was \$274,006.15 on December 31, 2014.

There were 30 periodic examinations completed in the twelve months from January 1, 2014 through December 31, 2014 at an average cost of \$2,923.13. A total of 29 periodic examinations are currently scheduled or in process.

**Status of Required Fiscal Year Examinations**

A total of 154 required fiscal year examinations have been completed. Of the 154, 111 were completed by CPA firms and 43 were completed by the Auditor of State's Office. The average cost of each required fiscal year examination was \$3,621.09\*.

A total of 21 required fiscal year examinations are currently scheduled or in process.

\* Note: CPA firms conducting required fiscal year examinations have not yet provided cost information for 11 of the 111 examinations they conducted.

  
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