



OFFICE OF AUDITOR OF STATE  
STATE OF IOWA

Mary Mosiman, CPA  
Auditor of State

State Capitol Building  
Des Moines, Iowa 50319-0004

Telephone (515) 281-5834 Facsimile (515) 242-6134

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 the Periodic Examination Fee Account and Periodic Examinations**

Periodic examination fees are due by March 31 each year and the fees collected during calendar year 2015 total \$366,875.00. The balance of the periodic examination fee account was \$386,060.36 on December 31, 2015.

48 periodic examinations were completed during calendar year 2015 at an average cost of \$3,176.10. A total of 52 periodic examinations are currently scheduled or in process.

**Status of Required Fiscal Year Examinations**

A total of 109 required fiscal year examinations were completed during calendar year 2015. Of the 109, 85 were completed by CPA firms and 24 were completed by the Auditor of State's Office. The average cost of each required fiscal year examination was \$3,764.84.\*

A total of 34 required fiscal year examinations are currently scheduled or in process by the Auditor of State's Office.

\* Note: CPA firms conducting required fiscal year examinations have not yet provided cost information for 9 of the 85 examinations they conducted.

MARY MOSIMAN, CPA  
Auditor of State

WARREN G. JENKINS, CPA  
Chief Deputy Auditor of State

January 14, 2016