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## BUDGET UNIT BRIEF – FY 2027

Fiscal Services Division

July 1, 2026



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Ground Floor, State Capitol Building

Des Moines, Iowa 50319

515.281.3566

## Auditor of State Reimbursement (DOT) — RUTF

### Purpose and History

The Office of the Auditor of State provides audit, review, and other technical services to State and local governments to ensure the effective, economical conduct of public activities in a prudent, accountable manner. State departments reimburse the Auditor of State for services provided.

### State Funding

The Department of Transportation (DOT) receives appropriations from both the Road Use Tax Fund (RUTF) and the Primary Road Fund to fund Auditor of State reimbursements. Historically, 14.0% of the appropriation comes from the RUTF. The amount requested by the DOT for these reimbursements is based on annual estimates prepared by the Auditor of State and previous year actual expenditures. Reimbursement expenditures remain relatively consistent from year to year. However, certain years show nontraditional increases in expenditures for one-time services such as work associated with federal 2009 American Recovery and Reinvestment Act (2009) requirements.

Audit reports submitted to the DOT are available on the Legislative Services Agency website.

### Related Statutes and Administrative Rules

Iowa Code section [11.5B](#)

### Budget Unit Number

6450S750810

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### More Information

Office of the Auditor of the State Audit Report Search: [auditor.iowa.gov/audit-reports](http://auditor.iowa.gov/audit-reports)  
LSA Staff Contact: Garry Martin (515.281.4611) [garry.martin@legis.iowa.gov](mailto:garry.martin@legis.iowa.gov)