

CHAPTER 8E
STATE GOVERNMENT ACCOUNTABILITY
(ACCOUNTABLE GOVERNMENT ACT)

Referred to in [§8.23](#), [8.35A](#), [8.47](#), [8.52](#)

	SUBCHAPTER I		
	GENERAL PROVISIONS		
8E.101	Title.	8E.203	Strategic plan — purposes. Repealed by 2024 Acts, ch 1082, §14.
8E.102	Purposes.	8E.204	Agency strategic plans.
8E.103	Definitions.	8E.205	Enterprise priorities.
8E.104	Administration.	8E.206	Agency strategic plans. Repealed by 2024 Acts, ch 1082, §14.
8E.105	Chapter evaluation. Repealed by 2024 Acts, ch 1082, §14.	8E.207	Agency operational plans.
8E.106	through 8E.200 Reserved.	8E.208	Metrics and measures.
		8E.209	Records and data.
		8E.210	Reporting.
		8E.211	through 8E.300 Reserved.
	SUBCHAPTER II		
	STRATEGIC PLANNING AND PERFORMANCE MEASUREMENT		SUBCHAPTER III
8E.201	Agency duties and powers.		INVESTMENT DECISIONS
8E.202	Access.	8E.301	Scope.

SUBCHAPTER I
GENERAL PROVISIONS

8E.101 Title.

[This chapter](#) shall be known and may be cited as the “*Accountable Government Act*”.
[2001 Acts, ch 169, §8](#)

8E.102 Purposes.

[This chapter](#) is intended to create mechanisms to most effectively and efficiently respond to the needs of Iowans and continuously improve state government performance, including by doing all of the following:

1. Allocating human and material resources available to state government to maximize measurable results for Iowans.
2. Improving decision making at all levels of state government.
3. Enhancing state government’s relationship with citizens and taxpayers by providing for the greatest possible accountability of the government to the public.

[2001 Acts, ch 169, §9](#)

8E.103 Definitions.

As used in [this chapter](#), unless the context otherwise requires:

1. “Agency” means all departments or boards within the executive branch, excluding agencies associated with elected officials.
2. “Department” means the department of management.

[2001 Acts, ch 169, §10; 2004 Acts, ch 1082, §11; 2023 Acts, ch 19, §2707; 2024 Acts, ch 1082, §4](#)

Referred to in [§8.22](#), [8.23](#)

8E.104 Administration.

The department shall oversee the administration of [this chapter](#) and shall adopt rules, guidance, and guidelines as necessary in order to administer [this chapter](#). However, the state board of regents shall oversee and implement the provisions of [this chapter](#) for institutions governed under [chapter 262](#). For purposes of [this chapter](#), where records and data are specifically required to support enterprise-wide initiatives, planning or policy development, cross-agency collaboration, or performance or risk assessments, each agency shall share

records or data with the department notwithstanding any other provision of law restricting or limiting such sharing. To the extent records obtained by the department pursuant to [this chapter](#) are otherwise confidential under law, the department shall maintain the confidentiality of the records and shall only release statistical information derived from the records, and shall be subject to the same penalties as the lawful custodian of the information, records, or data for unlawful dissemination of the information, records, or data.

[2001 Acts, ch 169, §11](#); [2024 Acts, ch 1082, §5](#)

Referred to in [§546.13](#)

8E.105 Chapter evaluation. Repealed by 2024 Acts, ch 1082, §14.

8E.106 through 8E.200 Reserved.

SUBCHAPTER II

STRATEGIC PLANNING AND PERFORMANCE MEASUREMENT

8E.201 Agency duties and powers.

Each agency shall administer the application of [this chapter](#) to the agency in cooperation with the department. Each agency shall measure and monitor operations and progress toward achieving goals which relate to programs administered by the agency pursuant to the enterprise priorities, the agency strategic plan, and the agency operational plan.

[2001 Acts, ch 169, §13](#); [2024 Acts, ch 1082, §6](#)

8E.202 Access.

The department and each agency shall provide for the widest possible dissemination of and access to agency strategic plans, agency operational plans, data, and reports, while assuring adequate protections are in place to safeguard sensitive and confidential information and data. [This section](#) does not require the department or an agency to publicly release information which is classified as a confidential record under law.

[2001 Acts, ch 169, §14](#); [2011 Acts, ch 106, §2, 3, 17](#); [2024 Acts, ch 1082, §7](#)

8E.203 Strategic plan — purposes. Repealed by 2024 Acts, ch 1082, §14.

8E.204 Agency strategic plans.

1. Each agency shall adopt an agency strategic plan aligned with the enterprise priorities where possible. Plans must follow a format and include elements as determined by the department in consultation with agencies. The purposes of agency strategic plans are to promote long-term and broad thinking, focus on results for Iowans, and facilitate implementation of enterprise priorities.

2. Each agency shall adopt and revise a strategic plan which includes input from customers and stakeholders following an opportunity for broad public participation in strategic planning. The agency developing or revising a strategic plan shall include input from state employees, including written and oral comments. Upon adoption of the agency's strategic plan, the agency shall provide the department with a copy of the agency strategic plan and make the strategic plan available to all agency employees. All agency strategic plans shall be available to the public.

3. An agency shall conduct an annual review of its agency strategic plan. Revisions in the strategic plan may be prompted by a reexamination of enterprise or agency priorities or the need to redirect state resources based on new circumstances, including events or trends.

[2001 Acts, ch 169, §16](#); [2024 Acts, ch 1082, §8](#)

Referred to in [§8.23](#)

8E.205 Enterprise priorities.

The enterprise priorities, as established annually by the governor, shall serve as a launch point for developing and updating agency strategic plans and identifying the major areas of focus in achieving the governor's vision for the state of Iowa.

[2001 Acts, ch 169, §17](#); [2024 Acts, ch 1082, §9](#)

Referred to in [§8.22, 8.23](#)

8E.206 Agency strategic plans. Repealed by [2024 Acts, ch 1082, §14](#).

8E.207 Agency operational plans.

Each agency shall develop a plan to guide its day-to-day operations. The plan must outline the agency's organizational structure, the general duties of its organizational subunits, and metrics and measures used to monitor operations, as well as highlight initiatives and targets related to agency strategic plan goals or other improvement goals. Agencies shall update operational plans annually.

[2001 Acts, ch 169, §19](#); [2024 Acts, ch 1082, §10](#)

8E.208 Metrics and measures.

1. Each agency shall identify, collect, and maintain data for metrics and measures critical to monitoring and assessing the performance of the agency's operations.

2. Measurement is essential to monitoring operations and ensuring adequate accountability over public resources. Each agency shall have adequate control procedures in place, and be able to assess whether those control procedures are operating effectively, to determine that agencies are receiving or providing services of adequate quality, public resources are being used effectively and efficiently, and public resources are being used for appropriate and meaningful activities.

[2001 Acts, ch 169, §20](#); [2006 Acts, ch 1153, §6, 9](#); [2020 Acts, ch 1062, §94](#); [2024 Acts, ch 1082, §11](#); [2025 Acts, ch 30, §3](#)

Referred to in [§8.23](#)

Subsection 1 amended

8E.209 Records and data.

Each agency is responsible for classifying records and data to facilitate safeguarding its own information and making that information available to appropriate audiences. The department may review any records and data an agency collects, creates, and maintains for purposes of monitoring the agency's operations and assessing performance. Upon the department's request, an agency shall provide the department with and routinely update such records and data that support enterprise-wide initiatives, planning or policy development, cross-agency collaboration, or performance or risk assessments. Data must be as granular as possible and include key dates and characteristics critical to monitoring and assessing performance and facilitating insights. Each agency shall provide data in a format required by the department and update the data on a schedule appropriate for the data.

[2001 Acts, ch 169, §21](#); [2003 Acts, ch 35, §45, 49](#); [2024 Acts, ch 1082, §12](#); [2025 Acts, ch 30, §4](#)

Referred to in [§546.13](#)

Section amended

8E.210 Reporting.

1. Each agency shall prepare reports highlighting progress in meeting goals based on measures and targets outlined in its agency strategic plan and operational plan using data.

2. Reporting required under [this section](#) shall be used to improve performance, improve strategic planning and policy decision making, better allocate human and material resources, recognize superior performance, and inform Iowans about their return from investment in state government.

[2001 Acts, ch 169, §22](#); [2024 Acts, ch 1082, §13](#)

8E.211 through 8E.300 Reserved.

SUBCHAPTER III
INVESTMENT DECISIONS

8E.301 Scope.

The department, in cooperation with agencies, shall establish methodologies for use in making major investment decisions, including methodologies based on return on investment and cost-benefit analysis. The department and agencies may also utilize these methodologies to review current investment decisions. The department shall establish procedures for implementing the methodologies, requiring independent verification and validation of investment results, and providing reports to the governor and the legislative services agency regarding the implementation.

[2001 Acts, ch 169, §23](#); [2003 Acts, ch 35, §45, 49](#)

Public funds investment standards, see [§12B.10](#)