

Senate Study Bill 1202

SENATE/HOUSE FILE _____
BY (PROPOSED DEPARTMENT OF
HUMAN SERVICES BILL)

Passed Senate, Date _____ Passed House, Date _____
Vote: Ayes _____ Nays _____ Vote: Ayes _____ Nays _____
Approved _____

A BILL FOR

1 An Act relating to governmental services involving audit reports
2 and the family investment program.
3 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:
4 TLSB 1271DP 81
5 jp/pj/5

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1 1 Section 1. Section 11.28, Code 2005, is amended to read as
1 2 follows:

1 3 11.28 INDIVIDUAL AUDIT REPORTS == COPIES.

1 4 1. The individual audit reports shall include exhibits and
1 5 schedules to report data similar to that ~~now~~ required by
1 6 section 11.4, ~~and. The reports~~ shall as nearly as possible
1 7 correspond and be prepared similar in form to the audit
1 8 reports rendered by certified public accountants, ~~and such.~~

1 9 ~~The reports shall include information as to the assets and~~
1 10 ~~liabilities of the various departments and institutions~~
1 11 ~~audited as of the beginning and close of the fiscal year~~
1 12 ~~audited, the receipts and expenditures of cash, the~~
1 13 ~~disposition of materials and other properties, and the net~~
1 14 ~~income and net operating cost. ~~These~~ The reports shall also~~
1 15 ~~set forth the cost as to each inmate, member, or student~~
1 16 ~~average cost per year for the inmates, members, clients,~~
1 17 ~~patients, and students served in the various classifications~~
1 18 ~~of expenses, and. The reports shall make comparisons thereof~~
1 19 ~~of the average costs and classifications, and shall give such~~
1 20 ~~other information, suggestions, and recommendations as may be~~
1 21 ~~deemed of advantage and to the best interests of the taxpayers~~
1 22 ~~of the state; provided, that the.~~

1 23 2. ~~The~~ daily audit report of the state treasury shall be
1 24 submitted to the director of the department of administrative
1 25 services and the director of the department of management ~~;~~
1 26 ~~provided, further, that copies. Copies~~ of all individual
1 27 audit reports of all state departments and establishments
1 28 shall be transmitted to the directors' offices after the
1 29 completion of each audit, and ~~that~~ copies of all local
1 30 government audits shall, until otherwise provided, be also
1 31 supplied to the directors' offices, ~~provided, further, that~~
1 32 ~~copies. Copies of such the local government~~ audit reports
1 33 shall also be supplied to the officers of the counties,
1 34 schools, and cities, as ~~now~~ provided by law, ~~and, provided~~
1 35 ~~further, that summaries. Summaries~~ of the findings,

2 1 recommendations, and comparisons, together with any other
2 2 information deemed essential, shall be printed and distributed
2 3 to members of the general assembly.

2 4 Sec. 2. Section 239B.8, subsection 7, Code 2005, is
2 5 amended by striking the subsection.

2 6 EXPLANATION

2 7 This bill addresses governmental services involving audit
2 8 reports and the family investment program administered by the
2 9 department of human services.

2 10 Code section 11.28, relating to individual audit reports
2 11 made by the auditor of state giving the results of all
2 12 examinations and audits of all departments and establishments
2 13 and all fiscal officers of the state and local governments, is
2 14 amended. A requirement to report the annual cost per year for
2 15 each inmate, member, or student is revised to require
2 16 reporting of the average cost per year for inmates, members,
2 17 clients, patients, and students served. In addition, the

2 18 sentence structure of the section is revised.
2 19 A family investment program (FIP) agreement limitation is
2 20 repealed. The provision subject to repeal limits a FIP
2 21 participant to 24 months of postsecondary education within a
2 22 period of 48 months.
2 23 LSB 1271DP 81
2 24 jp/pj/5