

# House File 356 - Introduced

HOUSE FILE \_\_\_\_\_  
BY UPMEYER

Passed House, Date \_\_\_\_\_ Passed Senate, Date \_\_\_\_\_  
Vote: Ayes \_\_\_\_\_ Nays \_\_\_\_\_ Vote: Ayes \_\_\_\_\_ Nays \_\_\_\_\_  
Approved \_\_\_\_\_

## A BILL FOR

1 An Act providing for the performance audits of state departments.  
2 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:  
3 TLSB 1762YH 83  
4 ec/nh/24

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1 1 Section 1. Section 2.45, subsection 5, paragraph c, Code  
1 2 2009, is amended to read as follows:  
1 3 c. The committee shall implement a systematic process of  
1 4 reviewing the reports required to be filed with the  
1 5 legislative services agency pursuant to section 8F.4 and  
1 6 section 11.2, subsection 3.  
1 7 Sec. 2. Section 11.2, Code 2009, is amended by adding the  
1 8 following new subsection:  
1 9 NEW SUBSECTION. 3. a. In conjunction with the audit  
1 10 required of departments under this section, the auditor of  
1 11 state shall, on a schedule established by the auditor, conduct  
1 12 a performance audit of departments on a regular basis.  
1 13 b. A performance audit conducted pursuant to this  
1 14 subsection shall, at a minimum, include consideration of the  
1 15 following:  
1 16 (1) Analysis of compliance with the department's strategic  
1 17 and performance plan if established pursuant to the  
1 18 accountable government Act as provided in chapter 8E.  
1 19 (2) Analysis of departmental performance data, performance  
1 20 measures, and self-assessment systems.  
1 21 (3) Identification of any potential cost savings and  
1 22 services that can be reduced, eliminated, or more economically  
1 23 transferred to the private sector.  
1 24 (4) An analysis of the programs and services provided by  
1 25 the department and an identification of whether any gaps in  
1 26 service or duplication of services and programs exists.  
1 27 (5) Feasibility of pooling information technology systems  
1 28 within the department.  
1 29 (6) Analysis of the roles and functions of the department,  
1 30 and recommendations to change or eliminate departmental roles  
1 31 or functions.  
1 32 (7) Consideration of statutory, regulatory, or other  
1 33 remedial changes that may be necessary for the department to  
1 34 properly carry out its functions and implement best practices  
1 35 in performing the duties of the department.  
2 1 c. Upon completion of the performance audit, the auditor  
2 2 of state shall make the report available to the public and a  
2 3 copy shall be filed with the audited department and the  
2 4 legislative services agency.

### EXPLANATION

2 5 This bill provides authority to the auditor of state to  
2 6 conduct performance audits of state departments.  
2 7 The bill provides that the auditor shall, in conjunction  
2 8 with an annual audit of a state department, conduct a  
2 9 performance audit of that department, on a schedule  
2 10 established by the auditor, on a regular basis. The  
2 11 performance audit shall include an analysis of a department's  
2 12 compliance with the accountable government Act and any  
2 13 performance measures established for the department,  
2 14 identification of any potential cost savings, identification  
2 15 of services that can be reduced, eliminated, or transferred to  
2 16 the private sector, whether any gaps in service or duplication  
2 17 of services and programs exists, the feasibility of pooling  
2 18 information technology systems, an analysis of the roles and  
2 19 functions of the department, and any recommendations to change  
2 20 or eliminate departmental roles or functions, and  
2 21

2 22 consideration of statutory, regulatory, or other remedial  
2 23 changes that may be necessary. Upon completion of the  
2 24 performance audit, the auditor of state shall make the report  
2 25 available to the public and a copy shall be filed with the  
2 26 audited department and the legislative services agency. The  
2 27 bill also requires the legislative oversight committee to  
2 28 implement a systematic process of reviewing the reports  
2 29 required to be filed with the legislative services agency.  
2 30 LSB 1762YH 83  
2 31 ec/nh/24