

House File 2474 - Introduced

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BY WILSON

A BILL FOR

- 1 An Act relating to reimbursement for certain audit expenses to
- 2 the auditor of state.
- 3 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

unofficial

1 Section 1. Section 11.5A, Code 2026, is amended to read as
2 follows:

3 **11.5A Audit or examination — costs.**

4 When requested by the auditor of state, the department of
5 management shall transfer from any unappropriated funds in the
6 state treasury an amount not exceeding the expenses and prorated
7 salary costs already paid to perform audits or examinations of
8 state departments and agencies, the offices of the judicial
9 branch, and federal financial assistance as defined in the
10 federal Single Audit Act, 31 U.S.C. §7501, et seq., received
11 by all other departments, ~~as listed in section 11.5B,~~ for which
12 payments by agencies have not been made. Upon payment by the
13 departments, the auditor of state shall credit the payments to
14 the state treasury.

15 Sec. 2. Section 11.5B, Code 2026, is amended to read as
16 follows:

17 **11.5B Repayment of audit expenses by state departments and**
18 **agencies.**

19 The auditor of state shall be reimbursed by a state department
20 or agency for performing all audits or examinations of the
21 ~~following state departments or agencies~~ department or agency, or
22 funds received by a the department or agency.

23 ~~1. Department of insurance and financial services.~~

24 ~~2. Department of health and human services.~~

25 ~~3. State department of transportation.~~

26 ~~4. State board of regents.~~

27 ~~5. Department of agriculture and land stewardship.~~

28 ~~6. Department of veterans affairs.~~

29 ~~7. Department of education.~~

30 ~~8. Department of workforce development.~~

31 ~~9. Department of natural resources.~~

32 ~~10. Offices of the clerks of the district court of the~~
33 ~~judicial branch.~~

34 ~~11. The Iowa public employees' retirement system.~~

35 ~~12. Federal financial assistance, as defined in the federal~~

1 ~~Single Audit Act, 31 U.S.C. §7501, et seq., received by all other~~
2 ~~departments.~~

3 ~~13. Department of administrative services.~~

4 Sec. 3. Section 11.5C, subsection 2, Code 2026, is amended to
5 read as follows:

6 2. ~~If the state department that is the subject of the review~~
7 ~~is listed in section 11.5B, the~~ The state department shall
8 reimburse the auditor of state for the cost of the review and any
9 subsequent assistance provided by the auditor of state.

10 Sec. 4. NEW SECTION. **11.5D Billing rates.**

11 The auditor of state shall annually adopt rules pursuant to
12 chapter 17A to establish the hourly billing rate at which audit
13 services are performed by state auditors as described in section
14 11.31.

15 EXPLANATION

16 The inclusion of this explanation does not constitute agreement with
17 the explanation's substance by the members of the general assembly.

18 This bill relates to the reimbursement of certain audit
19 expenses to the auditor of state.

20 The bill strikes a list of specified departments and agencies
21 that must reimburse the auditor of state for performing
22 audits and examinations, and instead provides that any audited
23 department or agency must reimburse the auditor of state for
24 performing audits and examinations. The bill requires the
25 auditor of state to annually adopt billing rates by rule.