

FEB 14 2006  
STATE GOVERNMENT

HOUSE FILE 2358  
BY JACOBS

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

**A BILL FOR**

1 An Act requiring complete financial audits of state departments  
2 by the auditor.

3 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

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HF 2358

1 Section 1. Section 11.2, Code 2005, is amended by adding  
2 the following new subsection:

3 NEW SUBSECTION. 3. At least once every five years, the  
4 auditor of state shall conduct a complete financial audit of  
5 every department. In conducting the audit, the auditor shall  
6 verify every financial transaction of the department for the  
7 year subject to the audit.

8 EXPLANATION

9 This bill requires the auditor of state to conduct a  
10 complete financial audit of every state department at least  
11 once every five years. The bill provides in conducting this  
12 audit that the auditor verify every financial transaction of  
13 the department for the year subject to the audit.

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