

### 11.1 Definitions.

1. For purposes of [this chapter](#), unless the context otherwise requires:

a. “*Department*” means any authority charged by law with official responsibility for the expenditure of public money of the state and any agency receiving money from the general revenues of the state.

b. “*Examination*” means procedures that are less in scope than an audit but which are directed toward reviewing financial activities and compliance with legal requirements.

c. “*Governmental subdivision*” means cities and administrative agencies established by cities, hospitals or health care facilities established by a city, counties, county hospitals organized under [chapters 347](#) and [347A](#), memorial hospitals organized under [chapter 37](#), entities organized under [chapter 28E](#), community colleges, area education agencies, and school districts.

d. “*Regents institutions*” means the institutions governed by the board of regents under [section 262.7](#).

2. As used in [this chapter](#), unless the context otherwise requires, “*book*”, “*list*”, “*record*”, or “*schedule*” kept by a county auditor, assessor, treasurer, recorder, sheriff, or other county officer means the county system as defined in [section 445.1](#).

[C24, 27, 31, §339; C35, §101-a1; C39, §**101.1**; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §11.1]

[2000 Acts, ch 1148, §1](#); [2011 Acts, ch 75, §1](#)

Referred to in [§24.24](#)