

81—21.2(11) Periodic examination fee. A periodic examination fee, as provided for under Iowa Code section 11.6(11), shall be paid annually by cities that do not otherwise have an audit or fiscal year examination conducted pursuant to Iowa Code section 11.6, subsection 1 or subsection 3, during a fiscal year.

21.2(1) The fee shall be remitted according to a fee schedule using five strata based on the average of actual expenditures of the governmental subdivision for the previous two fiscal years.

21.2(2) The designated strata and applicable fees are as follows:

Budget Expenditures in Thousands of Dollars	Fee Amount
Under 100	\$ 200
At least 100 but less than 250	\$ 550
At least 250 but less than 500	\$ 800
At least 500 but less than 750	\$1,200
750 or more	\$1,500

21.2(3) The fee shall be remitted to the office of auditor of state on or before March 31 each year.

This rule is intended to implement Iowa Code section 11.6(11).

[ARC 1023C, IAB 9/18/13, effective 10/23/13; ARC 4929C, IAB 2/12/20, effective 4/1/20]