81—25.10(17A,11) Declaratory orders. A petition for a declaratory order may be filed in writing by competent persons as to the applicability as to any statutory provision, rule or other written statement of law or policy provision or order of the auditor of state. Petitions for a declaratory order shall state the statutory provision, rule or other written statement of law or policy decision or order of the auditor of state in question and shall contain a full statement of the facts being submitted for the auditor of state's consideration.