IAC Ch 24, p.1

721—24.2(47) Duties of the county commissioner of elections. The county commissioner of elections shall provide election results to the state commissioner after all precincts have reported election results to the county commissioner, and before the closing of the office as provided in Iowa Code section 50.11. If the county commissioner determiners that all precincts will not report election results, the county commissioner shall report the most complete results available before the closing of the office as provided in Iowa Code section 50.11. The county commissioner shall specify the number of precincts included in the report to the state commissioner.