

Auditor of State

Mission Statement

The mission of the Office of the Auditor of State is to benefit all citizens of Iowa by providing audit, review, and other technical services to state and local governments to ensure the effective, economical business-like conduct of public activities in a prudent, accountable manner to achieve the intended purposes.

Description

The Auditor of State is a constitutional official, elected every four years. The Auditor is required to annually make a complete audit of the books, records and accounts of every department of state government. The State's Comprehensive Annual Financial Report and Single Audit Report are audited by the Auditor of State. The Auditor of State also has responsibility for audits of counties, cities, school districts and other governmental subdivisions and is required to provide guidelines to CPA firms performing such audits. All audits must be filed with the Auditor of State and are a matter of public record open to inspection. The Auditor of State is a member of the State Executive Council, the State Appeal Board, the Iowa Telecommunications and Technology Commission, State Rate Setting Committee, and the Tobacco Settlement Authority Board.

Financial Summary

Object Category	FY 2025	FY 2026	FY 2027	FY 2027
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Resources				
State Appropriations	1,050,686	1,002,686	1,712,642	1,002,686
Receipts from Other Entities	3,685,501	5,100,355	5,100,355	5,100,355
Fees, Licenses & Permits	1,139,151	1,200,000	1,200,000	1,200,000
Refunds & Reimbursements	7,509,504	6,616,984	6,616,984	6,616,984
Miscellaneous	285,690	220,000	220,000	220,000
Total Resources	13,670,532	14,140,025	14,849,981	14,140,025
Expenditures				
Personal Services	12,317,858	12,641,025	13,350,981	13,350,981
Travel & Subsistence	167,824	213,500	213,500	213,500
Supplies & Materials	74,072	76,500	76,500	(633,456)
Contractual Services and Transfers	587,766	743,500	743,500	743,500
Equipment & Repairs	433,911	450,000	450,000	450,000
Claims & Miscellaneous	246	2,000	2,000	2,000
Licenses, Permits, Refunds & Other	88,855	13,500	13,500	13,500
Total Expenditures	13,670,532	14,140,025	14,849,981	14,140,025
Full Time Equivalents	103	104	107	107

Appropriations from General Fund

Appropriations	FY 2025	FY 2026	FY 2027	FY 2027
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Auditor of State - General Office	1,002,686	1,002,686	1,712,642	1,002,686
Auditor of State - Transition costs of State Entities	48,000	—	—	—
Total Auditor Of State	1,050,686	1,002,686	1,712,642	1,002,686

Appropriations Detail

Auditor of State - General Office

General Fund

Appropriation Description

This appropriation provides funding for audits of the following departments in accordance with Chapter 11 of the Code of Iowa:

- 1) Sheep and Wool Promotion Board
- 2) Iowa State Fair
- 3) Corn Promotion Board
- 4) Soybean Promotion Board
- 5) Turkey Marketing Council
- 6) Egg Council
- 7) Attorney General
- 8) Auditor of State of Iowa
- 9) Blind Commission
- 10) Ethics and Campaign Disclosure Board
- 11) Civil Rights Commission
- 12) Department of Corrections
- 13) Cultural Affairs
- 14) Dept. of Economic Development
- 15) College Aid Commission
- 16) Iowa Public Television
- 17) Dept. of Elder Affairs
- 18) ICN
- 19) Governor's Office
- 20) Dept. of Human Rights
- 21) Dept. of Inspections and Appeals
- 22) Judicial Department
- 23) Judicial Retirement System
- 24) Law Enforcement Academy
- 25) Legislature
- 26) Dept. of Management
- 27) Parole Board
- 28) Peace Officers' Retirement System
- 29) Public Employment Relations Board
- 30) Dept. of Public Defense
- 31) Dept. of Public Safety
- 32) Dept. of Revenue
- 33) Secretary of State of Iowa
- 34) Office of State/Federal Relations
- 35) Governor's Substance Abuse Coordinator
- 36) State Appeal Board
- 37) State Executive Council
- 38) Treasurer of State of Iowa
- 39) Underground Storage Tank Board

- 40) Uniform State Laws Commission
 41) Judicial Districts
 42) Iowa Centennial Memorial Foundation

Auditor of State - General Office Financial Summary

Object Class	FY 2025	FY 2026	FY 2027	FY 2027
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Resources				
Appropriation	1,002,686	1,002,686	1,712,642	1,002,686
Reimbursement from Other Agencies	15,260	35,000	35,000	35,000
Gov Fund Type Transfers - Auditor of State	3,670,241	5,065,355	5,065,355	5,065,355
Fees, Licenses & Permits	1,139,151	1,200,000	1,200,000	1,200,000
Refunds & Reimbursements	7,509,504	6,616,984	6,616,984	6,616,984
Other	285,690	220,000	220,000	220,000
Total Resources	13,622,532	14,140,025	14,849,981	14,140,025
Expenditures				
Personal Services-Salaries	12,269,858	12,641,025	13,350,981	13,350,981
Personal Travel In State	160,834	200,000	200,000	200,000
Personal Travel Out of State	6,989	13,500	13,500	13,500
Office Supplies	32,211	32,000	32,000	(677,956)
Professional & Scientific Supplies	38,535	40,000	40,000	40,000
Printing & Binding	2,120	2,500	2,500	2,500
Postage	1,207	2,000	2,000	2,000
Communications	61,746	85,000	85,000	85,000
Rentals	4,680	5,000	5,000	5,000
Professional & Scientific Services	291,924	410,000	410,000	410,000
Outside Services	806	10,000	10,000	10,000
Outside Repairs/Service	1,489	3,500	3,500	3,500
Reimbursement to Other Agencies	193,462	190,000	190,000	190,000
ITS Reimbursements	33,660	40,000	40,000	40,000
Office Equipment	—	10,000	10,000	10,000
IT Equipment	433,911	440,000	440,000	440,000
Other Expense & Obligations	246	2,000	2,000	2,000
Licenses	2,322	3,500	3,500	3,500
Refunds-Other	86,533	10,000	10,000	10,000
Total Expenditures	13,622,532	14,140,025	14,849,981	14,140,025

Auditor of State - Transition costs of State Entities

General Fund

Appropriation Description

This appropriation provides funding for the costs of auditing due to the transition of state entities pursuant to 2023 Iowa Acts, SF514, alignment.

Auditor of State - Transition costs of State Entities Financial Summary

Object Class	FY 2025	FY 2026	FY 2027	FY 2027
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Resources				
Appropriation	48,000	—	—	—
Total Resources	48,000	—	—	—
Expenditures				
Personal Services-Salaries	48,000	—	—	—
Total Expenditures	48,000	—	—	—