

Department of Administrative Services - State Accounting Enterprise

Section PRE-AUDIT	Procedure Number 260.300	Page Number 1 of 1	Effective Date July 1, 2003 Revised 6/1/04
Subject CENTRAL SERVICES AUDITOR OF STATE			

1. By authority the Code of Iowa, Section 11.5A, the Auditor of State is authorized to charge various State departments for the cost of auditing their department.
2. It is the intent of the Auditor of State to make interim billings to the departments on a quarterly basis, coinciding with pay periods. The charges will be made on an Auditor of State invoice. An Internal Exchange Transfer (IET) is initiated by the Auditor of State and accompanies the invoice (except for the Board of Regents Institutions).
3. See Procedure 280.301 for instructions on completing the IET.
4. The charges will be computed by the Auditor of State based on a rate per hour, which includes labor, travel expense, office overhead, training, etc. It is anticipated that the rate will be computed as of the beginning of the fiscal year and remain constant for that year.
5. Any problems or questions concerning the accounting process for reimbursement of auditing expenses should be referred to the Auditor of State, (515) 281-6504 or (515) 281-4865. Problems or questions concerning the accounting process should be directed to DAS-SAE-Daily Processing.