

81—25.4(17A,11) Distribution of duties. The office of auditor of state has four principal divisions, namely:

25.4(1) The executive and administrative division, under the direct control of the auditor of state, assisted by a deputy and administrative assistants, which exercises control and supervision of all activities of the auditor's office.

25.4(2) The state audit division, supervised and directed by a supervisor appointed by the auditor of state, which is charged with the responsibilities of annual audit of all agencies of the state receiving or expending state funds.

25.4(3) The county audit division directed by a supervisor appointed by the auditor of state is charged with the responsibilities of the annual audit of each county of the state as provided by statute.

25.4(4) The municipal and school audit division, directed by a supervisor appointed by the auditor of state, which is responsible for the audit of cities and schools as provided by statute.