



**OFFICE OF AUDITOR OF STATE  
STATE OF IOWA**

Rob Sand  
Auditor of State

State Capitol Building  
Des Moines, Iowa 50319-0004

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**NEWS RELEASE**

FOR RELEASE

October 18, 2019

Contact: Marlys Gaston  
515/281-5834

Auditor of State Rob Sand today released a report on the Iowa Department of Revenue for the year ended June 30, 2018.

The Iowa Department of Revenue collects taxes and fees imposed by the General Assembly, enforces state revenue statutes to assure taxpayer compliance and apportions revenue collections for distribution to various state funds and local governments.

A copy of the report is available for review on the Auditor of State's web site at <https://auditor.iowa.gov/reports/audit-reports/>.

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**REPORT OF RECOMMENDATIONS TO THE  
IOWA DEPARTMENT OF REVENUE**

**JUNE 30, 2018**

**Iowa Department of Revenue**



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October 11, 2019

To Kraig Paulsen, Director  
of the Iowa Department of Revenue:

I am pleased to submit to you this Report of Recommendations for the Iowa Department of Revenue for the year ended June 30, 2018. The report includes audit findings, if any, pertaining to the Department's internal control and compliance which resulted from the fiscal year 2018 audit. The report also includes data provided by Department Personnel related to individual income tax refunds.

I appreciate the cooperation and courtesy extended by the officials and employees of the Iowa Department of Revenue throughout the audit. If I or this office can be of any further assistance, please contact me or my staff at 515-281-5834.

Sincerely,

A handwritten signature in black ink, appearing to read "Rob Sand".

Rob Sand  
Auditor of State

**Iowa Department of Revenue**



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October 11, 2019

To Kraig Paulsen, Director  
of the Iowa Department of Revenue:

The Iowa Department of Revenue is a part of the State of Iowa and, as such, has been included in our audit of the State's Comprehensive Annual Financial Report (CAFR).

In addition to this report, we also prepare a separate report of recommendations pertaining to each Department's internal control, compliance with statutory requirements and other matters when our audits disclose findings we believe should be brought to your attention.

This report is to inform you our audit of the Iowa Department of Revenue did not disclose any findings we believe were necessary to report for the year ended June 30, 2018.

We have included certain unaudited financial and other information on page 6 of this report to report information related to individual income tax refunds for the three calendar years ended December 31, 2018.

This report, a public record by law, is intended solely for the information and use of the officials and employees of the Iowa Department of Revenue, citizens of the State of Iowa and other parties to whom the Iowa Department of Revenue may report. This report is not intended to be and should not be used by anyone other than these specified parties.

We would like to acknowledge the many courtesies and assistance extended to us by personnel of the Department during the course of our audit. Should you have any questions concerning any of the above matters, we shall be pleased to discuss them with you at your convenience. Individuals who participated in our audits of the Iowa Department of Revenue are listed on page 5 and they are available to discuss these matters with you.

Marlys K. Gaston, CPA  
Deputy Auditor of State

cc: Honorable Kim Reynolds, Governor  
David Roederer, Director, Department of Management  
Glen P. Dickinson, Director, Legislative Services Agency

Report of Recommendations to the Iowa Department of Revenue

June 30, 2018

**Findings Reported in the State's Report on Internal Control:**

No matters were reported.

**Other Findings Related to Internal Control:**

No material weaknesses in internal control over financial reporting were noted.

**Findings Related to Statutory Requirements and Other Matters:**

No matters were noted.

Report of Recommendations to the Iowa Department of Revenue

June 30, 2018

**Staff:**

Questions or requests for further assistance should be directed to:

Marlys K. Gaston, CPA, Deputy  
Pamela J. Bormann, CPA, Manager  
Selina V. Johnson, CPA, Senior Auditor II

Other individuals who participated in the audits include:

Sarah J. Swisher, Senior Auditor II  
Adjoa S. Adanledji, Senior Auditor  
Premnarayan Gobin, Senior Auditor  
Preston R. Grygiel, Senior Auditor  
Marcus B. Johnson, Senior Auditor  
Nicole L. Roethlisberger, Senior Auditor  
Erin J. Sietstra, Senior Auditor  
Jason J. Miller, Staff Auditor  
Micaela A. Tintjer, CPA, Staff Auditor  
Mark W. Hart, Assistant Auditor  
Alyson J. Logel, Assistant Auditor  
Matthew K. Nnanna, Assistant Auditor



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Iowa Department of Revenue  
Individual Income Tax Refund Data  
(Unaudited)

Calendar year ended December 31, 2018  
with comparative information for the two preceding years

Calendar Year	Method of Return Filing	Count of Refunds	Total Refunds Issued	Average Refund Issued	Average Days between Return Receipt and Refund Issuance
2018	Electronic	993,748	\$ 711,582,482	716.06	35.54
2018	Paper	106,166	106,325,583	1,001.50	45.59
2017	Electronic	988,114	678,636,954	686.80	37.11
2017	Paper	112,598	100,004,649	888.16	48.11
2016	Electronic	974,069	648,393,098	665.65	12.72
2016	Paper	123,555	117,379,526	950.02	47.85

According to the Department, there was a change in goals at the Department in the calendar year 2017 from fast refunds to protecting taxpayers and the State of Iowa from fraudulent refund claims.