

CHAPTER 8.

STATE EXAMINERS FOR COUNTIES AND ESTABLISHING A UNIFORM SYSTEM OF ACCOUNTS.

H. F. 259.

AN ACT creating the office of state examiners for counties, fixing their compensation, duties, terms of office and method of appointment, providing for a system of public accounting and supervision of county officers, establishing a uniform system of accounts, reports and audits for counties, and providing penalties for violations of this act. [Additional to chapter three (3), title two (II) of the code relating to executive department.]

Be it enacted by the General Assembly of the State of Iowa:

SECTION 1. Auditor of state appoints—term of office—bond—compensation—appropriation—counties refund. That within thirty days (30) from and after the taking effect of this act, the auditor of state shall appoint not less than four (4), nor more than eight (8) state examiners for counties, hereinafter referred to in this act as "examiners", who shall be suitable persons of recognized skill, familiar with the system of accounting used in county offices, and versed in the laws relating to county affairs, who shall, at all times, be subject to the control and under the direction and supervision of the auditor of state. They shall hold office for a term of four (4) years, and be subject to removal for cause by the auditor of state. They shall receive as compensation, the sum of six (\$6.00) dollars per day when actually employed, and shall be paid in addition, their actual and necessary expenses incurred in the performance of the duties of their office. The auditor of state shall appoint such additional clerks and assistants as are needed, and shall fix a reasonable compensation therefor, and he may contract such other expenses as shall be necessary in the performance of the duties provided by this act but the total amount to be expended for all purposes incurred under the provision of this act shall not exceed \$20,000.00 annually. Such compensation and other expenses as indicated herein shall be paid by warrants drawn by the auditor of state upon the state treasurer, and there is hereby appropriated out of any money in the state treasury, and not otherwise appropriated, the sum of five thousand dollars (\$5,000.00), or so much thereof as may be necessary. Before the compensation or expenses of any examiner, clerk or assistant, shall be paid, a detailed and itemized statement shall be prepared by said examiner, and duly verified, which verification shall aver that the account is just, reasonable, and wholly unpaid. Said claims shall be approved by the auditor of state and afterwards presented and allowed by the executive council. As soon as an examination for any county has been completed, and the expenses thereof paid by this state, the auditor of state shall forthwith file with the auditor of the county so examined, a claim for the full amount so paid by this state; which claim, when so filed, shall become a legal and valid claim against the county, payable from its general funds, as all other claims are paid. Before entering upon the discharge of the duties of his office, each examiner shall give a bond in the penal sum of two thousand (\$2,000.00) dollars conditioned as provided in section eleven hundred eighty-three (1183) of the code, the same to be approved and filed as are the bonds of other state officers.

SEC. 2. Uniform system installed. The auditor of state shall formulate, prescribe, approve, and install a system of books, blanks, records, vouchers, receipts, and all other forms necessary to secure a complete system of accounting for county officers, which system shall be uniform for all accounts of the same class, and they shall, from time to time, formulate, prescribe, and install such changes in the system of bookkeeping and accounting as shall be necessary in order to conform to changes in the law; and it is hereby made the express duty of the examiners to assist the respective officers in installing such systems in each of the counties throughout the state.

SEC. 3. Date of adoption—refusal—penalty. That in order to secure uniformity, all county officers are hereby directed to adopt, on or before July 1st, 1914, the system formulated for said county office, by the state auditor, and in case of refusal or neglect to comply with this provision of the law within thirty days (30) after request from the auditor of state, the official so delinquent shall forfeit to the state, the sum of \$100.00, to be recovered by the state of Iowa, in an action brought against the delinquent official and his bondsmen by the county attorney of said county; and one-half of said penalty when recovered, shall be paid into the treasury of the county, and the other half into the treasury of the state of Iowa. An action in mandamus may be brought by the county attorney, or by any citizen of the county, to secure a compliance with the provisions of this statute.

SEC. 4. Examination—powers and duties of examiner—report. That it shall be the duty of the auditor of state to examine, or cause to be examined, at least once each year and oftener if in his judgment conditions require, all county officers and offices receiving or disbursing public funds, and he is hereby given full power to examine personally, or through his examiners, all accounts and all official affairs of every county office and officer receiving or disbursing public funds. On every such examination inquiry shall be made as to the financial condition and resources of each county; whether the first cost prices paid for improvements, materials, supplies, merchandise, etc., are in excess of the first cost prices paid for the same character of improvements, materials, supplies and merchandise by other counties of the state; whether the laws of the state, and the requirements of the auditor of state have been complied with; also into the methods and accuracy of the accounts and reports of the office so examined. Such examination shall be made without notice. The auditor of state, or any examiner, when engaged in making any examination provided for in this act, or when engaged in any official duty devolving upon him as such, shall have, for the purpose of making an examination or inventory, the right to enter into any county office and examine any books, papers, or documents contained therein, or belonging thereto, and shall have access, in the presence of the custodian thereof, or his deputy, to the cash drawers and cash in the custody of such officer, and they shall also have the right during business hours, to examine the public accounts of the municipality under examination, in any depository which has such public funds in its custody pursuant to the laws of this state. The state auditor, or any of his examiners, when engaged in making any examination of any office, officer, board, or institution, or any other examination authorized by this act, is hereby empowered to issue subpoenas for witnesses to appear before him in person, or to produce books and papers before him for inspection and examination. Such subpoena shall be served by any person authorized to serve civil process from any court in this state. In case any witness duly subpoenaed refuses to attend, or refuse to produce documents, books and papers as required in subpoena, or shall attend and refuse to make oath or affirmation, or being sworn, or affirmed and

shall refuse to testify when called upon so to do, then the state auditor or the examiner may apply to the district court, or any judge of said district, having jurisdiction thereof for the enforcement of attendance and answers to questions as provided by law in the matters of taking depositions. They shall also have the authority to administer oaths and to examine such witnesses under oath orally or by interrogatories propounded touching the matters under investigation and examination, and such oral examination may be taken in shorthand, and transcribed, and the reasonable expense thereof shall be paid in the same manner as the expenses of the examiner is paid. Willful false swearing in such examination shall be perjury, and shall be punishable as such. A report of such examination shall be made in triplicate, signed, and verified under oath by the officer making the examination; one copy to be filed with the auditor of state; one copy with the officer under investigation, and one copy with the auditor of the county whose officer is under investigation. In the event that such examination discloses any of the grounds of removal mentioned in section 1, chapter 78 of the acts of the thirty-third general assembly, a fourth copy shall be provided and filed by the auditor of state in the office of the attorney general of the state, and the attorney general shall thereupon take such action as, in his judgment, the facts and circumstances warrant. It shall be unlawful for any examiner to make any disclosure of the result of any investigation, except as he shall make the same to the auditor of state, county auditor or to any court, and a violation of this provision shall be ground for removal.

SEC. 5. Examination—how secured—expenses—how paid. Any township, school, or municipal corporation may secure an examination of its financial transactions and the condition of its funds, and a report thereon by the auditor of state or one of his examiners upon application to the auditor of state, provided said application is accompanied by a petition signed by twenty-five (25) or more tax payers of the township, school or municipal corporation desiring an investigation and requesting such an examination and setting forth facts which, in the opinion of the state auditor, shall justify such action. As soon as examination for any such municipal corporation has been completed, and the expenses thereof paid by this state, the auditor of state shall forthwith file a claim against the municipal corporation so examined; which claim when so filed, shall become a legal and valid claim against said municipal corporation, payable from its general funds as all other claims are paid.

SEC. 6. Acts in conflict repealed. All acts or parts of acts inconsistent with this act are hereby repealed.

Approved April 17 A. D. 1913.

CHAPTER 9.

PENSIONS FOR DISABLED AND RETIRED FIREMEN.

H. F. 90.

AN ACT to repeal section five (5) of chapter sixty-one (61) of the acts of the thirty-third general assembly, as amended by chapter fifty (50) of the acts of the thirty-fourth general assembly, and to enact a substitute therefor relating to pensions for disabled and retired firemen.

Be it enacted by the General Assembly of the State of Iowa:

SECTION 1. Repeal—who entitled to pensions—amounts—how paid—exempt from liability for debts. That section five (5) of chapter sixty-one (61) of the acts of the thirty-third general assembly, as amended by chapter fifty