

## CHAPTER 189.

## LEVEES, DITCHES, DRAINS, ETC.

H. F. 484.

AN ACT to amend sections one thousand nine hundred eighty-nine-a-52-f (1989-a-52-f) and one thousand nine hundred eighty-nine-a-52-d (1989-a-52-d) supplement to the code, 1913 relating to the powers, duties, etc., of trustees in the matter of expenditure of funds for levees, ditches, drains, etc., and further relating to the filling of vacancies in office of trustees.

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

## SECTION 1. Power and duties of trustees—costs and expenses.

1 That the law as it appears in section one thousand nine hundred  
2 eighty-nine-a-52-f (1989-a-52-f) supplement to the code, 1913, be and  
3 the same is hereby amended by adding thereto the following:

4 "The said fund when so levied and collected shall be held by the  
5 county treasurer of the county in which the same is collected, subject  
6 to the order of the trustees of said district, and shall be expended only  
7 upon their order upon warrants drawn by the county auditor upon  
8 certificates approved by the said board of trustees, signed by the presi-  
9 dent of the board; and the said trustees shall have power, if in their  
10 judgment it is necessary, to employ a clerk for said district and to fix  
11 his compensation. The members of the board of trustees shall receive  
12 as compensation for their services three dollars (\$3.00), per day, each,  
13 for time actually spent in looking after the affairs of the district, and  
14 their necessary traveling expenses."

1 SEC. 2. Terms of office—vacancies. That the law as it appears  
2 in section one thousand nine hundred eighty-nine-a-52-d (1989-a-52-d)  
3 supplement to the code, 1913, be amended by adding thereto the fol-  
4 lowing: Should there be a vacancy in the board of trustees by death,  
5 removal or resignation, the remaining members of the board shall  
6 have power to fill the vacancy, by appointment, for the unexpired por-  
7 tion of the term.

Approved April 16, A. D. 1915.

## CHAPTER 190.

## STATE BOARD OF AUDIT.

H. F. 504.

AN ACT creating the state board of audit and defining its powers and duties.

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

1 SECTION 1. Board of audit—duties. There is hereby created the  
2 state board of audit to consist of the auditor of state, the attorney

3 general or one of his authorized assistants to be designated by him for  
4 this service and the secretary of the executive council or his first as-  
5 sistant, who shall also be secretary of this board and who shall make  
6 a record of all claims approved in the executive council record and in  
7 the claim register required to be kept by the secretary of the executive  
8 council.

1 **SEC. 2. Duties—salaries.** All bills and claims for money due  
2 from the state of Iowa, to be paid from the state treasury, for ex-  
3 penses incurred, services rendered or for things furnished for or  
4 purchased by any state employee, officer, commissioner, board or de-  
5 partment, on account of any state department, except the salaries  
6 of the various officers whose salaries are fixed by law, shall be ap-  
7 proved and certified by the state board of audit before warrants in  
8 payment of the same are drawn by the auditor of state. The power  
9 existing in or conferred upon the executive council, the board of  
10 trustees of the state library and the historical department of Iowa,  
11 or upon other state officers, boards or commissions, to approve or  
12 certify claims or vouchers for any state department or purpose is  
13 hereby transferred to the state board of audit, but nothing herein  
14 contained shall be so interpreted as to relieve the executive council of  
15 any duty imposed upon it by law, except that of auditing and pass-  
16 ing upon claims as provided in this act.

1 **SEC. 3. Auditing claims.** Before approving a claim or voucher  
2 the state board of audit shall determine that the following conditions  
3 exist, to wit: (1) that the creation of the claim is fully and clearly  
4 authorized in law; (2) that the officer, board, commission, depart-  
5 ment or executive council empowered to authorize the creation of the  
6 claim has granted or authorized the same and has certified the fact  
7 to the board of audit; (3) that all the legal requirements have been  
8 observed, including notice and competition, if required by law; (4)  
9 that the claim is in proper form and duly verified; and (5) that the  
10 charges are reasonable, proper and correct. The state board of audit  
11 shall have no authority to authorize the creation of a bill against the  
12 state.

1 **SEC. 4. Rules and regulations.** The board of audit is hereby  
2 authorized and directed to formulate and publish such rules and regu-  
3 lations as it may deem necessary and which will enable it to determine  
4 whether any service for which claim is made was actually performed,  
5 the time necessarily devoted to such service and the exact and neces-  
6 sary expenses incurred in the performance of said service. And re-  
7 quiring information relative to any and all other matters which will  
8 aid said board in performing its duties and protecting the interests  
9 of the state, and the board may require a strict compliance with these  
10 rules before auditing any claim.

1 **SEC. 5. Members to qualify.** Before entering upon his official  
2 duties each member of said state board of audit shall take and sign  
3 the usual official oath and file the same with the secretary of state.

1 **SEC. 6. Conflicting acts.** All acts or parts of acts in conflict with  
2 this act are hereby repealed, in so far as they are in conflict with this  
3 act.

1    **SEC. 7. Publication clause.** This act being deemed of immediate  
 2 importance it shall be in force and take effect from and after its pass-  
 3 age and publication in the Register and Leader and the Des Moines  
 4 Capital, newspapers published at Des Moines, Iowa.

Approved April 16, A. D. 1915.

I hereby certify that the foregoing act was published in the Register and Leader  
 April 22, 1915 and in the Des Moines Capital April 23, 1915.

W. S. ALLEN, *Secretary of State.*

## CHAPTER 191.

### COUNTY ATTORNEYS.

H. F. 345.

AN ACT to amend section three hundred eight (308), supplement to the code,  
 1913, relating to the compensation of county attorneys.

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

1    **SECTION 1. Compensation.** That section three hundred eight  
 2 (308), supplement to the code, 1913, be and the same is hereby  
 3 amended by striking out the word "may" in line twenty-six (26)  
 4 thereof, and by inserting in lieu thereof the word "shall". Also by  
 5 striking out the words "a sum not to exceed two hundred and fifty  
 6 dollars" in lines twenty-seven (27) and twenty-eight (28) thereof  
 7 and inserting in lieu thereof the words "the sum of five hundred dol-  
 8 lars per annum".

Approved April 16, A. D. 1915.

## CHAPTER 192.

### SPECIAL ASSESSMENTS.

H. F. 342.

AN ACT to amend section seven hundred ninety-two-g (792-g), supplement to the  
 code, 1913, relating to the assessment of property not abutting, for street im-  
 provements.

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

1    **SECTION 1. Property not abutting.** That section seven hundred  
 2 ninety-two-g (792-g), supplement to the code, 1913, be and the same  
 3 is hereby amended by adding to said section following the word "alley"  
 4 in the sixteenth line, the following: "All property except streets,