

## CHAPTER 4

## AUDITOR OF STATE. APPORTIONMENT OF LOSSES IN PUBLIC REVENUE

H. F. 235

AN ACT to invest the auditor of state with power to authorize treasurers of any taxing district or political subdivision in certain instances to discontinue the carrying of certain items of account on the books of his office, and to apportion certain losses in public revenues among funds in hands of the treasurers.

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

1 SECTION 1. When, prior to the repeal of sections seventy-four  
2 hundred four (7404) and seventy-four hundred five (7405), Code,  
3 1924, and amendments thereto, the treasurer of any taxing district  
4 or political subdivision has deposited public funds in accordance to  
5 said sections and amendments, and when, by reason of the insolvency  
6 of such depository and of the sureties on the depository bond, said  
7 funds or a part thereof have been wholly lost, the auditor of state  
8 may authorize the said treasurer to discontinue the carrying of said  
9 amount on the books of his office, and in such case the loss shall be  
10 equitably apportioned by the auditor of state among the several  
11 funds in hands of the treasurers.

1 SEC. 2. This act, being deemed of immediate importance, shall  
2 be in full force and effect from and after its publication in two news-  
3 papers of this state, as provided by law.

House File No. 235. Approved February 6, 1934.

I hereby certify that the foregoing act was published in the Kossuth County Advance, February 15, 1934, and Cascade Pioneer, February 8, 1934, in accordance with section 55, Code, 1931.

MRS. ALEX MILLER, *Secretary of State.*

## CHAPTER 5

## AUDITING OF FINANCIAL RECORDS OF GOVERNMENTAL SUBDIVISIONS

S. F. 184

AN ACT to amend chapter seven (7), section six (6), acts of the Forty-fifth General Assembly, relating to reports on the auditing of financial records of counties, schools, cities and towns.

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

1 SECTION 1. Chapter seven (7), section six (6), acts of the  
2 Forty-fifth General Assembly, is amended by inserting in line 6, after  
3 the word "county", where it first appears in said line, the words:  
4 "auditor who shall transmit same to the board of supervisors."

Senate File No. 184. Approved February 5, 1934.