see, in lieu of such examination and audit by the superintendent or the superintendent's duly authorized representative, at the option of the superintendent, may issuing senior debt to the general public shall be audited at the expense of the licensee by a certified public accountant licensed to practice in the state of Iowa. A licensee not issuing senior debt to the general public may provide an audited statement of the licensee's parent corporation which includes the Iowa licensee. After receiving such an audit or audited statement, the superintendent may make such further examination of the licensee as the superintendent may deem deems necessary. A record of each examination shall be kept in the superintendent's office. Such The examinations and reports, and other information connected therewith with them, shall be kept confidential in the office of the superintendent and shall not be subject to publication or disclosure to others except as in this chapter provided. Any evidence of criminal acts committed by officers, directors, or employees of any an industrial loan association company shall be reported by the superintendent to the proper authorities. The licensee shall be charged and shall pay the actual costs of the examination.

Approved March 30, 1987

CHAPTER 12

OBSTRUCTION OF EMERGENCY COMMUNICATIONS
H.F. 314

AN ACT relating to the obstruction of emergency communications and making a penalty applicable.

Be It Enacted by the General Assembly of the State of Iowa:

Section 1. Section 727.5, Code 1987, is amended to read as follows: 727.5 OBSTRUCTION OF EMERGENCY TELEPHONE CALLS COMMUNICATIONS.

An emergency eall is any eall communication is any telephone call or radio transmission to a fire department or police department for aid, or a call or transmission for medical aid or ambulance service, when human life or property is in jeopardy and the prompt summoning of aid is essential. Any A person who fails to relinquish any a telephone or telephone line which the person is using when informed that such the phone or line is needed for an emergency call or knowingly and intentionally obstructs or interferes with an emergency call or transmission commits a simple misdemeanor.

Approved March 30, 1987