

SENATE FILE 2252

BY COMMITTEE ON STATE GOVERNMENT

(FORMERLY SSB 2216)

Approved (p. 682)

sent for H. F. 2024 364

FILED MAR 10 1982

Passed Senate, Date 3-24-82 (p. 970) Passed House, Date 3-24-82 (p. 970)

Vote: Ayes 95 Nays 0 Vote: Ayes 95 Nays 0

Approved April 30, 1982

*Repassed Senate for House amendment
4-12-82 (p. 1129)
46-0*

A BILL FOR

- 1 An Act relating to audits of licensed substance abuse programs
- 2 conducted by the auditor of state.
- 3 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

SENATE FILE 2252

H-5496

- 1 Amend Senate File 2252, as follows:
- 2 1. Page 1, by striking lines 14 through 16, and
- 3 inserting in lieu thereof the following: "shall submit
- 4 a copy of the audit to the director. A licensed
- 5 substance abuse program is also subject to special
- 6 audits as the director requests. The licensed
- 7 substance abuse program".

BY TRUCANO of Polk

SWEARINGEN of Keokuk
 DODERER of Johnson
 LAGESCHULTE of Bremer
 CHIODO of Polk

BRANDT of Black Hawk
 WOODS of Polk
 DIELEMAN Of Marion

H-5496 FILED
 MARCH 19, 1982
Adopted 3/24 (p. 970)

HOUSE AMENDMENT TO SENATE FILE 2252

S-5387

- 1 Amend Senate File 2252, as follows:
- 2 1. Page 1, by striking lines 14 through 16, and
- 3 inserting in lieu thereof the following: "shall
- 4 submit a copy of the audit to the director. A licensed
- 5 substance abuse program is also subject to special
- 6 audits as the director requests. The licensed
- 7 substance abuse program".

S-5387 FILED
 MARCH 26, 1982

RECEIVED FROM THE HOUSE
Senate Concurred 4/12 (p. 1129)

1 Section 1. Section 125.55, Code 1981, as amended by Acts
2 of the Sixty-ninth General Assembly, 1981 Session, chapter
3 58, section 10, is amended to read as follows:

4 125.55 AUDITS. All licensed substance abuse programs
5 are subject to annual audit either by the auditor of state
6 or in lieu of the examination by state accountants the
7 substance abuse program may contract with or employ certified
8 public accountants to conduct the audit, in accordance with
9 sections 11.18 and 11.19. The audit format shall be as
10 prescribed by the auditor of state. ~~The notification~~
11 ~~requirements-and-the-powers-granted-to-the-auditor-of-state~~
12 ~~in-sections-11-18-and-11-19-apply-to-audits-conducted-by~~
13 ~~certified-public-accountants.~~ The certified public accountant
14 shall submit a copy of the audit to the director. A licensed
15 ~~substance-abuse-program-is-also-subject-to-special-audits~~
16 ~~as-the-director-requests.~~ The licensed substance abuse program
17 or the department shall pay all expenses incurred by the
18 auditor of state in conducting an audit under this section.

19 EXPLANATION

20 This bill specifies that certified public accountants
21 conducting audits of licensed substance abuse programs must
22 perform the same duties as required for conducting audits
23 of cities, townships, and schools.

24 This bill also specifies that a licensed substance abuse
25 program or the department of substance abuse must reimburse
26 the auditor of state for the cost of an audit of the program
27 required by law. The bill is effective July 1 following
28 enactment.

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or the department shall pay all expenses incurred by the auditor of state in conducting an audit under this section.

SENATE FILE 2252

AN ACT

RELATING TO AUDITS OF LICENSED SUBSTANCE ABUSE PROGRAMS CONDUCTED BY THE AUDITOR OF STATE.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

Section 1. Section 125.55, Code 1981, as amended by Acts of the Sixty-ninth General Assembly, 1981 Session, chapter 58, section 10, is amended to read as follows:

125.55 AUDITS. All licensed substance abuse programs are subject to annual audit either by the auditor of state or in lieu of the examination by state accountants the substance abuse program may contract with or employ certified public accountants to conduct the audit, in accordance with sections 11.18 and 11.19. The audit format shall be as prescribed by the auditor of state. ~~The notification requirements and the powers granted to the auditor of state in sections 11.18 and 11.19 apply to audits conducted by certified public accountants.~~ The certified public accountant shall submit a copy of the audit to the director. A licensed substance abuse program is also subject to special audits as the director requests. The licensed substance abuse program

TERRY E. BRANSTAD
President of the Senate

DELWYN STROMER
Speaker of the House

I hereby certify that this bill originated in the Senate and is known as Senate File 2252, Sixty-ninth General Assembly.

K. MARIE THAYER
Secretary of the Senate

Approved April 30, 1982

ROBERT D. RAY
Governor

S.F. 2252