

Local Government
Brown, Chair
C. Miller
Vande Hoef

SENATE FILE 132
BY CARR and WELSH

APR 24 1983

Senate File 132

Local Government: O'Kane, Chair; Royer and Oxley.

Do Pass 2/22 (p. 490)

Passed Senate, Date 2-3-83 (p. 330) Passed House, Date 2-7-83 (p. 638)

Vote: Ayes 46 Nays 0 Vote: Ayes 95 Nays 1

Approved March 18, 1983 (p. 875)

A BILL FOR

1 An Act relating to the examination and settlement of accounts
2 of county officers or employees.

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

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S.F. 132

1 Section 1. Section 331.902, Code 1983, is amended by
2 adding the following new subsection:

3 NEW SUBSECTION. When examining, settling, or verifying
4 reports or accounts of fees or other monetary receipts of
5 the county under section 331.401, subsection 1, paragraph
6 r, this section, or chapter 452, the cash on hand in the
7 office of the county officer or employee subject to the
8 settlement or examination need not be counted in the presence
9 of, or by, the board of supervisors or other examining county
10 officer. This section does not prohibit the actual counting
11 of cash on hand in a county at the time of the examination
12 or settlement if the examining authority requests the actual
13 count.

14 EXPLANATION

15 This bill provides that the cash on hand in the offices
16 of county officers who are subject to periodic examination
17 and settlement of receipt and expenditure accounts by the
18 board of supervisors or other authorized county officer, need
19 not be counted in the presence of the examining officer or
20 officers during the examination or settlement process except
21 upon request. These accounts are also subject to annual audit
22 by the auditor of state.

23 This bill takes effect July 1 following its enactment.

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or settlement if the examining authority requests the actual count.

ROBERT T. ANDERSON
President of the Senate

DONALD D. AVENSON
Speaker of the House

I hereby certify that this bill originated in the Senate and is known as Senate File 132, Seventieth General Assembly.

K. MARIE THAYER
Secretary of the Senate

Approved *March 18*, 1983

TERRY E. BRANSTAD
Governor

SENATE FILE 132

AN ACT

RELATING TO THE EXAMINATION AND SETTLEMENT OF ACCOUNTS OF COUNTY OFFICERS OR EMPLOYEES.

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

Section 1. Section 331.902, Code 1983, is amended by adding the following new subsection:

NEW SUBSECTION. When examining, settling, or verifying reports or accounts of fees or other monetary receipts of the county under section 331.401, subsection 1, paragraph 1, this section, or chapter 452, the cash on hand in the office of the county officer or employee subject to the settlement or examination need not be counted in the presence of, or by, the board of supervisors or other examining county officer. This section does not prohibit the actual counting of cash on hand in a county at the time of the examination