

**11.14 Reports — public inspection.**

1. A written report of an audit or examination shall be provided to the governmental subdivision and filed with the auditor of state. All reports shall be open to public inspection, including copies on file in the office of the state auditor, and refusal on the part of any public official to permit such inspection when such reports have been filed with the state auditor shall constitute a simple misdemeanor.

2. In addition to [subsection 1](#), notice that the report has been filed shall be forwarded immediately to each newspaper, radio station, or television station located in the governmental subdivision that was audited or examined. However, if there is no newspaper, radio station, or television station located in the governmental subdivision, such notice shall be sent to the official newspapers of the county.

[S13, §100-d, 1056-a11; C24, 27, 31, 35, 39, §120; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §11.14]

[2011 Acts, ch 75, §21](#)

Referred to in [§123.58](#), [125.55](#), [216A.98](#), [256E.7](#), [256F.4](#), [357H.9A](#)