

**11.19 Auditor's powers and duties.**

1. Where an audit or examination is made under contract with, or employment of, certified public accountants, the auditor shall, in all matters pertaining to an authorized audit or examination, have all of the powers and be vested with all the authority of state auditors employed by the auditor of state, and the cost of the audit or examination shall be paid by the governmental subdivision procuring the audit or examination. A detailed statement of the cost of the audit or examination shall be filed with the governmental subdivision. Upon completion of such audit or examination, a copy of the report and a detailed, itemized statement of cost, including hours spent performing the audit or examination, shall be filed with the auditor of state in a manner specified by the auditor of state.

2. Failure to file the report and the statement of cost with the auditor of state within thirty days after receiving notification of not receiving the report and the statement of cost shall bar the accountant from making any governmental subdivision audits or examinations under section 11.6 for the following fiscal year.

[C39, §124.1; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §11.19]

89 Acts, ch 264, §3; 2011 Acts, ch 75, §22

Referred to in §125.55, 216A.98, 230A.110, 256F.4