

**12B.6 Certain public funds of political subdivisions.**

All funds received, expended, or held by an association of elected county officers before, on, or after June 16, 2005, to implement a state-authorized program, are subject to audit by the auditor of state at the request of the general assembly's standing committees on government oversight or the legislative council. All such funds received or held on and after July 1, 2005, shall be deposited in a fund in the office of the treasurer of state.

2005 Acts, ch 179, §98, 103; 2006 Acts, ch 1010, §175, 177; 2010 Acts, ch 1069, §4