

**11.5 Method of keeping accounts.**

Each department and institution of the state shall keep its records and accounts in such form and by such methods as to be able to exhibit in its reports the matters required by the auditor of state, unless otherwise specifically prescribed by law. Each department and institution of the state shall keep its records and accounts in a current condition. The failure of the head of any department of the state to comply with this provision shall be ground for the department head's suspension from office.

[S13, §161-a; C24, 27, 31, §343; C35, §101-a5; C39, §101.5; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §11.5]

Referred to in [§24.24](#)

Suspension of state officers, chapter 67