

**260C.43 Claims.**

The board of directors of each merged area shall audit claims against the merged area to ensure proper and just payment of all claims. Each payment shall be made payable to the vendor entitled to receive the payment with appropriate justification to ensure that the payment is in accordance with generally accepted accounting principles and procedures and in accordance with the system prescribed under [section 260C.5, subsection 9](#). The board may designate one or more members of the board or may employ a certified public accountant to perform and certify the audit to the board to comply with [this section](#).

[[82 Acts, ch 1059, §1](#)]

C83, §280A.43

C93, §260C.43