

**11.21 Repayment — objections.**

1. Upon payment by the state of the salary and expenses, the auditor of state shall file with the warrant-issuing officer of the governmental subdivision whose offices were audited or examined a sworn statement consisting of the itemized expenses paid and prorated salary costs paid under [section 11.20](#). Upon approval by the governing body of the governmental subdivision, payment shall be made from the proper public funds of the governmental subdivision. In the event of the disapproval by the governing body of the governmental subdivision of any items included on the statement, written objections shall be filed with the auditor of state within thirty days from the filing of the sworn statement with the warrant-issuing officer of the governmental subdivision. Disapproved items of the statement shall be paid the auditor of state upon receiving final decisions emanating from public hearing established by the auditor of state.

2. Whenever the governing body of the governmental subdivision files written objections on the question of compensation and expenses with the auditor of state, the auditor or the auditor's representative shall hold a public hearing in the governmental subdivision where the audit or examination was made and shall give the complaining board notice of the time and place of hearing. After such hearing the auditor shall have the power to reduce the compensation and expenses of the auditor whose bills have been questioned.

3. Payments made by a political subdivision to the auditor of state under [this section](#) as a result of services performed by the auditor of state may be retained by the auditor of state in the fiscal year in which the payment is received and shall remain available for use in that fiscal year for the purposes of the auditor of state.

[S13, §100-a, -e, 1056-a11; C24, 27, 31, 35, 39, §126; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §11.21]

[83 Acts, ch 123, §28, 209; 2011 Acts, ch 75, §24; 2018 Acts, ch 1032, §3](#)

Referred to in [§11.20, 123.58, 331.401](#)