

**11.32 Certified accountants employed.**

Nothing in [this chapter](#) shall prohibit the auditor of state, with the prior written permission of the state executive council, from employing certified public accountants for specific assignments. The auditor of state may employ such accountants for any assignment expressly reserved to the auditor of state. Payments, after approval by the executive council, shall be made to the accountants so employed from funds from which the auditor of state would have been paid had the auditor of state performed the assignment, or if such specific funds are not available, then authorization of the expense by the executive council shall be requested, and if authorized shall be paid from the appropriations addressed in [section 7D.29](#).

[C66, 71, 73, 75, 77, 79, 81, §11.32]

[2011 Acts, ch 75, §26](#); [2011 Acts, ch 131, §18, 158](#)

Referred to in [§11.6](#)