

**331.502 General duties.**

The auditor shall:

1. Have general custody and control of the courthouse, subject to the direction of the board.
2. Provide, upon request and payment of the legal fee, a certified copy of any record or account kept in the auditor's office.
3. Carry out duties relating to the administration of local governmental budgets as provided in [chapter 24](#) and [section 384.19](#).
4. Report the approval of the bond of a public officer approved by the auditor on behalf of the board as provided in [section 64.21](#).
5. Have custody of the official bonds of county and township officers as provided in [section 64.23](#).
6. Take temporary possession of the office and all official books and papers in the office of treasurer when a vacancy occurs and hold the office, books, and records until a successor qualifies as provided in [section 69.3](#). The auditor shall also serve temporarily as the recorder if a vacancy occurs in that office and, if there is no chief deputy assessor, act temporarily as the assessor as provided in [section 441.8](#).
7. Serve as a member of an appointment board to fill a vacancy in the membership of the board as provided in [section 69.8, subsection 4](#).
8. Notify the chairperson of the county agricultural extension education council when the bond of the council treasurer has been filed as provided in [section 176A.14](#).
9. Attest to anticipatory warrants issued by the board for the operation of a county limestone quarry as provided in [section 353.7](#).
10. Collect the costs relating to the treatment and care of private patients at the state psychiatric hospital as provided in [sections 225.23, 225.24, and 225.35](#).
11. Carry out duties relating to the hospitalization and support of persons with mental illness as provided in [sections 230.11 and 230.15](#).
12. Issue warrants and maintain a permanent record of persons receiving veteran assistance as provided in [section 35B.10](#).
13. Make available to schools, voting equipment or sample ballots for instructional purposes as provided in [section 280.9A](#).
14. Order the treasurer to transfer tuition payments from the account of the debtor school corporation to the creditor school corporation as provided in [section 282.21](#).
15. Order the treasurer to transfer transportation service fees from the account of the debtor school corporation to the creditor school corporation as provided in [section 285.1, subsection 13](#).
16. Apportion school taxes, rents, and other money dedicated for public school purposes as provided in [section 298.11](#).
17. Carry out duties relating to school lands and funds as provided in [chapter 257B](#).
18. Carry out duties relating to the establishment, alteration, and vacation of public highways as provided in [sections 306.21, 306.25, 306.29, 306.30, 306.37, and 306.40](#).
19. Carry out duties relating to the establishment and maintenance of secondary roads as provided in [chapter 309](#).
20. Collect costs incurred by the county weed commissioner as provided in [section 317.21](#).
21. Maintain a file of certificates of appointment issued by county officers as provided in [section 331.903](#).
22. Furnish information and statistics requested by the governor or the general assembly as provided in [section 331.901, subsection 1](#).
23. Carry out duties relating to the organization, expansion, reduction, or dissolution of a rural water district as provided in [chapter 357A](#).
24. Carry out duties related to posting financial information of a township as provided in [sections 359.23 and 359.49](#).
25. Acknowledge the receipt of funds refunded by the state as provided in [section 12B.18](#).
26. Be responsible for all public money collected or received by the auditor's office. The money shall be deposited in a bank approved by the board as provided in [chapter 12C](#).

27. Carry out duties relating to the establishment and management of levee and drainage districts as provided in [chapter 468, subchapter I, parts 1 through 5](#), [chapter 468, subchapter II, parts 1, 3, and 6](#), and [chapter 468, subchapters III and V](#).

28. Serve as a trustee for funds of a cemetery association as provided in [section 523I.505](#).

29. Notify the state department of transportation of claims filed for improvements on public roads payable from the primary road fund as provided in [section 573.24](#).

30. Certify to the clerk of the district court the names, addresses, and expiration date of the terms of office of persons appointed to the county judicial magistrate appointing commission as provided in [section 602.6503](#).

31. Destroy outdated records as ordered by the board.

32. Designate newspapers in which official notices of the auditor's office shall be published as provided in [section 618.7](#).

33. Carry out duties relating to lost property as provided in [sections 556F.2, 556F.4, 556F.7, 556F.10, and 556F.16](#).

34. For payment of a permanent school fund mortgage, acknowledge satisfaction of the mortgage by execution of a written instrument referring to the mortgage as provided in [section 655.1](#).

35. Receive and record in a book kept for that purpose, moneys recovered from a person willfully committing waste or trespass on real estate as provided in [section 658.10](#).

36. Have the authority to audit, at the auditor's discretion, the financial condition and transactions of all county funds and accounts for compliance with state and federal law.

37. Carry out other duties required by law and duties assigned pursuant to [section 331.323](#) or [331.610](#).

1. [C73, §323; C97, §473; C24, 27, 31, 35, 39, §5141; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §333.1(8); S81, §331.502(1); [81 Acts, ch 117, §501](#)]

2. [R60, C73, §320; C97, §470; C24, 27, 31, 35, 39, §5141; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §333.1(7); S81, §331.502(2); [81 Acts, ch 117, §501](#)]

3 – 7. [S81, §331.502(3 – 7); [81 Acts, ch 117, §501](#)]

8. [C97, §497; C24, 27, 31, 35, 39, §5170; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §335.1; S81, §331.502(8); [81 Acts, ch 117, §501](#)]

9 – 49. [S81, §331.502(9 – 52); [81 Acts, ch 117, §501](#); [82 Acts, ch 1104, §51, 52](#)]

[83 Acts, ch 101, §77](#); [83 Acts, ch 185, §29, 62](#); [83 Acts, ch 186, §10080 – 10083, 10201](#); [86 Acts, ch 1108, §2, 3](#); [86 Acts, ch 1155, §4](#); [87 Acts, ch 115, §53](#); [87 Acts, ch 227, §27](#); [88 Acts, ch 1158, §69](#); [88 Acts, ch 1262, §7](#); [93 Acts, ch 148, §1](#); [94 Acts, ch 1173, §21, 22](#); [96 Acts, ch 1129, §113](#); [98 Acts, ch 1107, §9](#); [2000 Acts, ch 1117, §21](#); [2003 Acts, ch 35, §42, 49](#); [2003 Acts, ch 145, §251](#); [2005 Acts, ch 128, §2](#); [2005 Acts, ch 167, §54, 66](#); [2009 Acts, ch 57, §88](#); [2012 Acts, ch 1019, §124](#); [2012 Acts, ch 1113, §18](#); [2012 Acts, ch 1120, §127, 130](#); [2013 Acts, ch 135, §58](#); [2014 Acts, ch 1116, §52, 53](#); [2017 Acts, ch 133, §2](#); [2018 Acts, ch 1137, §27](#); [2020 Acts, ch 1045, §22](#); [2021 Acts, ch 80, §205](#); [2024 Acts, ch 1161, §117, 118, 137](#)

2024 strike of subsection 10 effective July 1, 2025; 2024 Acts, ch 1161, §137

2024 amendment to subsection 12 effective July 1, 2025; 2024 Acts, ch 1161, §137

Subsection 10 stricken and former subsection 11 renumbered as 10

Subsection 12 amended and renumbered as 11

Former subsections 13 – 38 renumbered as 12 – 37