

CHAPTER 333A

COUNTY FINANCE COMMITTEE

Referred to in [§331.421](#)

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333A.1 Definition.

As used in [this chapter](#), “committee” means the county finance committee.
[C81, §333A.1]

333A.2 County finance committee.

1. There is created a county finance committee consisting of eight members. The members of the committee shall be:

- a. The auditor of state or a designee of the auditor of state.
- b. Five elected county officials who are regularly involved in budget preparation. The director of the department of management shall select and appoint the county officials.
- c. A certified public accountant experienced in governmental accounting selected and appointed by the director of the department of management.
- d. An operations research analyst experienced in cost effectiveness analysis of county services appointed jointly by the majority and minority leaders of the senate and the speaker and the minority leader of the house of representatives.

2. The members of the committee appointed by the director of the department of management are appointed for four-year terms except that of the initial appointments, two county official members shall be appointed to two-year terms. When a county official member no longer holds the office which qualified the official for appointment, the official shall no longer be a member of the committee. Any person appointed to fill a vacancy shall be appointed to serve the unexpired term. Any member is eligible for reappointment, but a member shall not be appointed to serve more than two four-year terms.

[C81, §333A.2]

[86 Acts, ch 1245, §116](#); [2008 Acts, ch 1156, §43, 58](#); [2024 Acts, ch 1170, §318, 319](#)

Referred to in [§2.32A](#)

333A.3 Office — staff — compensation.

1. The committee is located for administrative purposes within the department of management. The director shall provide office space, staff assistance, and necessary supplies and equipment for the committee. The director shall budget funds to pay the compensation and expenses of the committee.

2. Each member is entitled to reimbursement for actual and necessary expenses incurred in the performance of committee duties. Each member, except officers and employees of the state and full-time elected county officials, is entitled to receive a per diem as specified in [section 7E.6](#) for each day spent in the performance of committee duties.

3. The committee shall select its own officers and meet at the call of the director of the department of management or at the request of a majority of the committee.

[C81, §333A.3]

[86 Acts, ch 1245, §117](#); [90 Acts, ch 1250, §3](#); [90 Acts, ch 1256, §46](#)

333A.4 Powers and duties of the committee.

The committee shall:

1. Design budget forms required by [section 331.434](#) and annual financial report forms required by [section 331.403](#) for all county funds.

2. Establish guidelines for program budgeting and accounting and the preparation of capital improvement plans. It shall, where practicable, use recommendations of the national council on governmental accounting or its successor organization.

3. Review and comment on county budgets to county officials and provide assistance to enable counties to improve upon and use sound financial procedures.

4. Conduct studies of county revenues and expenditures.

5. Advise and make recommendations annually to the governor and the general assembly concerning county budgets and finance.

6. Promulgate its rules in compliance with [chapter 17A](#).

[C81, §333A.4]

[83 Acts, ch 123, §155, 209](#)