

January 19, 1961.  
Schools, Libraries, State  
Educational Institutions.

**House File 66**

By HENSLEY, CUNNINGHAM,  
SMITH of O'Brien, STEPHENS,  
HAGEDORN and MAULE.

Passed House, Date.....*1/27/61*

Passed Senate, Date.....*4-26-61*

Vote: Ayes.....*86*..... Nays.....*0*

Vote: Ayes.....*41*..... Nays.....*1*

*Has concurred 4-28-61* Approved.....*5-2-61*

*93* *10p* **A BILL FOR**

An Act relating to the auditing of school districts.

*Be It Enacted by the General Assembly of the State of Iowa:*

- 1 Section 1. Section eleven point eighteen (11.18), Code
- 2 1958, is hereby amended by striking from lines three (3)
- 3 through seven (7), inclusive, all beginning with the word
- 4 "offices," and ending with the word "population" and inserting
- 5 in lieu thereof the following:
- 6 "offices in independent and community school districts maintaining
- 7 high schools".

**EXPLANATION OF HOUSE FILE 66**

This bill would make uniform the requirement for auditing of school districts. It appears that where such large amounts of public funds are being expended, an audit is desirable to safeguard the public interest and will ultimately result in a tax savings.

**HOUSE FILE 66**

1 Amend House File 66 by adding the following new section:  
 2 "Section eleven point eighteen (11.18), Code 1958, is hereby  
 3 amended by inserting in line eight (8) after the word "year" the  
 4 words: "The examination of school offices shall include an  
 5 audit of activity funds." and by striking from lines eight (8)  
 6 and nine (9) the words "and such examination" and inserting in  
 7 lieu thereof the word "Examinations".

Filed  
 March 8, 1961.

*advised 4-26-61*  
 By FLATT.

