

To Pass
2/4 (p. 296)

Education
Jensen, Chair
Wells
Dreeszen

See Education 2/10

JAN 9 1 1982
Study-Bill 2077

SENATE FILE **2077**

BY TAYLOR and NYSTROM

Education: Lind, Chair. Holt and Anderson of Jasper.

To Pass 2/3 (p. 41)

Passed Senate, Date 2-8-82 (p. 326) Passed House, Date 3-24-82 (p. 1031)

Vote: Ayes 43 Nays 3 Vote: Ayes 96 Nays 0

Approved April 5, 1982 (p. 1045)

A BILL FOR

1 An Act relating to the auditing of claims by a board of
2 directors of a merged area.

3 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

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SENATE FILE 2077

H-5306

1 Amend Senate File 2077, as passed by the Senate
2 as follows:

3 1. Page 1, lines 11 and 12, by striking the
4 words "or may employ a certified public accountant".

H-5306 FILED MARCH 3, 1982

BY SPEAR of Lee

Lost 3/26 (p. 1037)

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1 Section 1. Chapter 280A, Code 1981, is amended by adding
2 the following new section:

3 NEW SECTION. CLAIMS. The board of directors of each
4 merged area shall audit claims against the merged area to
5 ensure proper and just payment of all claims. Each payment
6 shall be made payable to the vendor entitled to receive the
7 payment with appropriate justification to ensure that the
8 payment is in accordance with generally accepted accounting
9 principles and procedures and in accordance with the system
10 prescribed under section 280A.25, subsection 10. The board
11 may designate one or more members of the board or may employ
12 a certified public accountant to perform and certify the audit
13 to the board to comply with this section.

14 EXPLANATION

15 This bill permits the board of directors of a merged area
16 to audit all claims against the merged area. The board may
17 delegate one or more members of the board or may employ a
18 certified public accountant to comply with the requirements.

19 The bill takes effect July 1 following its enactment.

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a certified public accountant to perform and certify the audit to the board to comply with this section.

TERRY E. BRANSTAD
President of the Senate

DELWYN STROMER
Speaker of the House

I hereby certify that this bill originated in the Senate and is known as Senate File 2077, Sixty-ninth General Assembly.

K. MARIE THAYER
Secretary of the Senate

Approved *April 5*, 1982

ROBERT D. RAY
Governor

SENATE FILE 2077

AN ACT

RELATING TO THE AUDITING OF CLAIMS BY A BOARD OF DIRECTORS OF A MERGED AREA.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

Section 1. Chapter 280A, Code 1981, is amended by adding the following new section:

NEW SECTION. CLAIMS. The board of directors of each merged area shall audit claims against the merged area to ensure proper and just payment of all claims. Each payment shall be made payable to the vendor entitled to receive the payment with appropriate justification to ensure that the payment is in accordance with generally accepted accounting principles and procedures and in accordance with the system prescribed under section 280A.25, subsection 10. The board may designate one or more members of the board or may employ

S.F. 2077