

Reprint 2/1/84

House File 169

Local Government: Running. Chair: Hermann and Renaud.

Annual for FEB 8 1983
3292-4 Do Pass 3/17/83 (p. 821)
1/12/84 LOCAL GOVERNMENT
(p. 75)

HOUSE FILE 169

BY RENAUD, DIEMER, PARKER,
PONCY, SHERZAN, WOODS,
TABOR, O'KANE, PAVICH
and GRONSTAL

Passed House, Date 1-26-84 (p. 189) Passed Senate, Date 2-16-84 (p. 461)
Vote: Ayes 53 Nays 11 Vote: Ayes 43 Nays 0
Approved 4-20-84

A BILL FOR

1 An Act establishing a time limit for completion of audits
2 of units of local government.

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

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HF 169

1 Section 1. Section 11.6, Code 1983, is amended by adding
2 the following new unnumbered paragraph:

3 NEW UNNUMBERED PARAGRAPH. An audit required by this section
4 shall be completed within one year following the end of the
5 fiscal year that is subject to the audit.

6 Sec. 2. Section 11.18, Code 1983, is amended by adding
7 the following new unnumbered paragraph:

8 NEW UNNUMBERED PARAGRAPH. An audit required by this section
9 shall be completed within one year following the end of the
10 fiscal year that is subject to the audit.

11 EXPLANATION

12 This bill requires audits of cities, counties, school
13 districts, townships, and other local government bodies for
14 which audits are required by statute to be completed within
15 one year of the close of the fiscal year that is subject to
16 audit. The bill is effective July 1 following enactment.

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HOUSE FILE 169

H-3292

1 Amend House File 169 as follows:

2 1. Page 1, line 5, by inserting after the word
3 "audit." the words "At the request of a county the
4 executive council may extend the one year time
5 limitation imposed by this paragraph upon a finding
6 that the extension is necessary and not contrary to
7 the public interest and that the failure to meet the
8 deadline was not intentional."

9 2. Page 1, line 10, by inserting after the word
10 "audit." the words "At the request of a political
11 subdivision subject to this section, the executive
12 council may extend the one year time limitation imposed
13 by this paragraph upon a finding that the extension
14 is necessary and not contrary to the public interest
15 and that the failure to meet the deadline was not
16 intentional."

H-3292 FILED MARCH 18, 1983

BY COMMITTEE ON LOCAL GOVERNMENT

Adopted 1/26/84 (p. 188)

HOUSE FILE 169

H-5029

1 Amend House File 169 as follows:

2 1. Page 1, line 4, by striking the words "one
3 year" and inserting in lieu thereof the words "fifteen
4 months".

5 2. Page 1, line 9, by striking the words "one
6 year" and inserting in lieu thereof the words "fifteen
7 months".

H-5029 FILED JANUARY 25, 1984 BY RUNNING of Linn

Referred out of order 1/26 (p. 189)

Local Govt. Amend per 51094
HOUSE FILE 169 No Pass 2/14/84 (p. 429)

HOUSE FILE 169

BY RENAUD, DIEMER, PARKER,
PONCY, SHERZAN, WOODS,
TABOR, O'KANE, PAVICH
and GRONSTAL

Local Government
C. Miller, Chair
Wells
Goodwin

(As Amended and Passed by the House)

Passed House, Date 1-26-84 (p. 189) Passed Senate, Date 2-16-84 (p. 461)
Vote: Ayes 83 Nays 11 Vote: Ayes 43 Nays 2
Approved 4-20-84

Repassed House per Senate amendment
4-2-84 (p. 1562)
84-9

A BILL FOR

- 1 An Act establishing a time limit for completion of audits
- 2 of units of local government.
- 3 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

SENATE AMENDMENT TO HOUSE FILE 169
H-5225

- 1 Amend House File 169 as amended, passed and
- 2 reprinted by the House, as follows:
- 3 1. Page 1, line 4, by striking the words "one
- 4 year" and inserting in lieu thereof the words "fifteen
- 5 months".
- 6 2. Page 1, line 6, by striking the words "one
- 7 year" and inserting in lieu thereof the words "fifteen-
- 8 month".
- 9 3. Page 1, line 14, by striking the words "one
- 10 year" and inserting in lieu thereof the words "fifteen
- 11 months".
- 12 4. Page 1, line 17, by striking the words "one
- 13 year" and inserting in lieu thereof the words "fifteen-
- 14 month".

H-5225 FILED FEB. 21, 1984 RECEIVED FROM THE SENATE
House concurred 4/2 (p. 1561)

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1 Section 1. Section 11.6, Code 1983, is amended by adding
2 the following new unnumbered paragraph:

3 NEW UNNUMBERED PARAGRAPH. An audit required by this section
4 shall be completed within one year following the end of the
5 fiscal year that is subject to the audit. At the request
6 of a county the executive council may extend the one year
7 time limitation imposed by this paragraph upon a finding that
8 the extension is necessary and not contrary to the public
9 interest and that the failure to meet the deadline was not
10 intentional.

11 Sec. 2. Section 11.18, Code 1983, is amended by adding
12 the following new unnumbered paragraph:

13 NEW UNNUMBERED PARAGRAPH. An audit required by this section
14 shall be completed within one year following the end of the
15 fiscal year that is subject to the audit. At the request
16 of a political subdivision subject to this section, the
17 executive council may extend the one year time limitation
18 imposed by this paragraph upon a finding that the extension
19 is necessary and not contrary to the public interest and that
20 the failure to meet the deadline was not intentional.

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limitation imposed by this paragraph upon a finding that the extension is necessary and not contrary to the public interest and that the failure to meet the deadline was not intentional.

HOUSE FILE 169

AN ACT

ESTABLISHING A TIME LIMIT FOR COMPLETION OF AUDITS OF UNITS OF LOCAL GOVERNMENT.

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

Section 1. Section 11.6, Code 1983, is amended by adding the following new unnumbered paragraph:

NEW UNNUMBERED PARAGRAPH. An audit required by this section shall be completed within fifteen months following the end of the fiscal year that is subject to the audit. At the request of a county the executive council may extend the fifteen-month time limitation imposed by this paragraph upon a finding that the extension is necessary and not contrary to the public interest and that the failure to meet the deadline was not intentional.

Sec. 2. Section 11.18, Code 1983, is amended by adding the following new unnumbered paragraph:

NEW UNNUMBERED PARAGRAPH. An audit required by this section shall be completed within fifteen months following the end of the fiscal year that is subject to the audit. At the request of a political subdivision subject to this section, the executive council may extend the fifteen-month time

DONALD B. AVENSON
Speaker of the House

ROBERT T. ANDERSON
President of the Senate

I hereby certify that this bill originated in the House and is known as House File 169, Seventieth General Assembly.

JOSEPH O'BERN
Chief Clerk of the House

Approved *April 20*, 1984

TERRY E. BRANSTAD
Governor