

FILED JAN 13 1990

Reprinted

SENATE FILE 2094
BY COMMITTEE ON STATE GOVERNMENT
Approved (p. 105)
(SUCCESSOR TO SSB 2010)

Passed Senate, Date 2-2-90 (p. 117) Passed House, Date 3/12/90 (p. 1001)
Vote: Ayes 45 Nays 6 Vote: Ayes 91 Nays 0
Approved March 19, 1990 p. (1188)

A BILL FOR

1 An Act providing rulemaking authority to the auditor of state to
2 establish a fee schedule for certain services.
3 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

SENATE FILE 2094

S-5050

1 Amend Senate File 2094 as follows:
2 1. Page 1, line 1, by striking the word and
3 figure "subsection 8" and inserting the following:
4 "subsections 8 and 10".
5 2. Page 1, line 2, by striking the word "is" and
6 inserting the following: "are".
7 3. Page 1, by inserting after line 13 the
8 following:
9 "10. The auditor of state shall adopt rules in
10 accordance with chapter 17A to establish and collect a
11 filing fee for the filing of each report of
12 examination conducted pursuant to subsections 1
13 through 3 ~~in-an-amount-approved-by-the-executive~~
14 ~~council~~. The funds collected shall be maintained in a
15 segregated account for use by the office of the
16 auditor of state in performing audits conducted
17 pursuant to subsection 4 and for work paper reviews
18 conducted pursuant to subsection 5. Any funds
19 collected by the auditor pursuant to subsection 4
20 shall be deposited in this account. Notwithstanding
21 section 8.33, the funds in this account shall not
22 revert at the end of any fiscal year."

By MICHAEL E. GRONSTAL

S-5050 FILED FEBRUARY 6, 1990
Adopted 2/3 (p. 417)

1 Section 1. Section 11.6, subsection 8, Code Supplement
 2 1989, is amended to read as follows:
 3 8. The auditor of state shall provide advice and counsel
 4 to public entities and certified public accountants concerning
 5 audit and examination matters. The auditor of state shall
 6 adopt rules in accordance with chapter 17A to establish a fee
 7 schedule based upon the prevailing rate for the service
 8 rendered which shall be approved by the executive council.
 9 The auditor of state shall obtain payment from a public entity
 10 or certified public accountant for advisory and consultation
 11 services rendered pursuant to this subsection. The auditor of
 12 state may waive any charge provided in this subsection and may
 13 determine to provide certain services without cost.

14 EXPLANATION

15 This bill provides rulemaking authority to the auditor of
 16 state to establish a fee schedule for providing advice and
 17 counsel to public entities and certified public accountants
 18 concerning audit and examination matters. Currently, the fee
 19 schedule must be approved by the executive council.

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1 Section 1. Section 11.6, subsections 8 and 10, Code
2 Supplement 1989, are amended to read as follows:

3 8. The auditor of state shall provide advice and counsel
4 to public entities and certified public accountants concerning
5 audit and examination matters. The auditor of state shall
6 adopt rules in accordance with chapter 17A to establish a fee
7 schedule based upon the prevailing rate for the service
8 rendered which shall be approved by the executive council.

9 The auditor of state shall obtain payment from a public entity
10 or certified public accountant for advisory and consultation
11 services rendered pursuant to this subsection. The auditor of
12 state may waive any charge provided in this subsection and may
13 determine to provide certain services without cost.

14 10. The auditor of state shall adopt rules in accordance
15 with chapter 17A to establish and collect a filing fee for the
16 filing of each report of examination conducted pursuant to
17 subsections 1 through 3 in an amount approved by the executive
18 council. The funds collected shall be maintained in a
19 segregated account for use by the office of the auditor of
20 state in performing audits conducted pursuant to subsection 4
21 and for work paper reviews conducted pursuant to subsection 5.
22 Any funds collected by the auditor pursuant to subsection 4
23 shall be deposited in this account. Notwithstanding section
24 8.33, the funds in this account shall not revert at the end of
25 any fiscal year.

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GRONSTAL, CH.
RUNNING
SOORHOLTZ

SSB 2010
STATE GOVERNMENT

SENATE FILE 2094
BY (PROPOSED COMMITTEE ON
STATE GOVERNMENT BILL BY
KIBBIE)

Passed Senate, Date _____ Passed House, Date _____
Vote: Ayes _____ Nays _____ Vote: Ayes _____ Nays _____
Approved _____

A BILL FOR

1 An Act providing rulemaking authority to the auditor of state to
2 establish a fee schedule for certain services.

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

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2 1989, is amended to read as follows:

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4 to public entities and certified public accountants concerning
5 audit and examination matters. The auditor of state shall
6 adopt rules in accordance with chapter 17A to establish a fee
7 schedule based upon the prevailing rate for the service
8 rendered ~~which shall be approved by the executive council.~~

9 The auditor of state shall obtain payment from a public entity
10 or certified public accountant for advisory and consultation
11 services rendered pursuant to this subsection. The auditor of
12 state may waive any charge provided in this subsection and may
13 determine to provide certain services without cost.

14 EXPLANATION

15 This bill provides rulemaking authority to the auditor of
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17 counsel to public entities and certified public accountants
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19 schedule must be approved by the executive council.

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8.33, the funds in this account shall not revert at the end of any fiscal year.

SENATE FILE 2094

AN ACT
PROVIDING RULEMAKING AUTHORITY TO THE AUDITOR OF STATE TO
ESTABLISH A FEE SCHEDULE FOR CERTAIN SERVICES.

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

Section 1. Section 11.6, subsections 8 and 10, Code Supplement 1989, are amended to read as follows:

8. The auditor of state shall provide advice and counsel to public entities and certified public accountants concerning audit and examination matters. The auditor of state shall adopt rules in accordance with chapter 17A to establish a fee schedule based upon the prevailing rate for the service rendered which shall be approved by the executive council. The auditor of state shall obtain payment from a public entity or certified public accountant for advisory and consultation services rendered pursuant to this subsection. The auditor of state may waive any charge provided in this subsection and may determine to provide certain services without cost.

10. The auditor of state shall adopt rules in accordance with chapter 17A to establish and collect a filing fee for the filing of each report of examination conducted pursuant to subsections 1 through 3 in an amount approved by the executive council. The funds collected shall be maintained in a segregated account for use by the office of the auditor of state in performing audits conducted pursuant to subsection 4 and for work paper reviews conducted pursuant to subsection 5. Any funds collected by the auditor pursuant to subsection 4 shall be deposited in this account. Notwithstanding section

JO ANN ZIMMERMAN
President of the Senate

DONALD D. AVENSON
Speaker of the House

I hereby certify that this bill originated in the Senate and is known as Senate File 2094, Seventy-third General Assembly.

JOHN F. DWYER
Secretary of the Senate

Approved March 19, 1990

TERRY E. BRANSTAD
Governor

SF 2094