

FILED FEB 11 1958

LOCAL GOVERNMENT

SENATE FILE 2180

BY BLACK of Jasper

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

A BILL FOR

1 An Act relating to the audit of the annual report of receipts and
 2 disbursements of a township clerk.

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

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S.F. 2180

1 Section 1. Section 359.23, Code 1997, is amended to read
2 as follows:

3 359.23 RECEIPTS AND EXPENDITURES.

4 Each township clerk shall prepare, on or before September
5 30 of each year, a statement in writing, showing all receipts
6 of money and disbursements in the clerk's office for the
7 preceding fiscal year, which shall be certified as correct by
8 the trustees of the township. Before a statement is submitted
9 to the board of trustees, the statement shall be audited by a
10 disinterested party. Each township clerk shall send a copy of
11 this written statement to the county auditor no later than
12 seven days after the statement is certified by the trustees.

13 Sec. 2. APPLICABILITY OF STATE MANDATE. Section 25B.2,
14 subsection 3, shall not apply to the costs of annual township
15 audits required pursuant to section 1 of this Act.

16 EXPLANATION

17 This bill provides that the annual statement of receipts
18 and expenditures of a township clerk shall be audited by a
19 disinterested party before it is submitted to the township
20 trustees for their certification to the county auditor.

21 The costs incurred as a result of annual township audits
22 shall not be paid or reimbursed by the state pursuant to
23 section 25B.2, subsection 3.

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