

**Senate File 2156 - Introduced**

SENATE FILE 2156  
BY COMMITTEE ON STATE  
GOVERNMENT

(SUCCESSOR TO SSB 3038)

**A BILL FOR**

1 An Act concerning reports of financial irregularities filed by  
2 the state auditor with a county attorney.  
3 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

1 Section 1. Section 11.53, Code 2016, is amended to read as  
2 follows:

3 **11.53 Report filed with county attorney.**

4 If an audit or examination discloses any significant  
5 irregularity in the collection or disbursement of public funds,  
6 in the abatement of taxes, or other findings the auditor  
7 believes represent significant noncompliance, a copy of the  
8 report shall be filed with the county attorney, and it shall be  
9 the county attorney's duty to cooperate with the state auditor,  
10 and, in proper cases, with the attorney general, to secure the  
11 correction of the irregularity.

12 EXPLANATION

13 The inclusion of this explanation does not constitute agreement with  
14 the explanation's substance by the members of the general assembly.

15 This bill provides that an audit or examination that  
16 discloses any irregularity in the collection or disbursement  
17 of public funds shall be filed with the county attorney if the  
18 irregularity is significant.