

Senate Study Bill 3038 - Introduced

SENATE/HOUSE FILE _____
BY (PROPOSED AUDITOR OF STATE
BILL)

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.